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United Nations Development Fund for Women

United Nations Development Fund for Women budget estimates for the biennium 2010-2011

Summary

This document contains the biennial support budget, 2010-2011, of the United Nations Development Fund for Women (UNIFEM) in the results-based format. It is aligned with the UNIFEM strategic plan, 2008-2011 (DP/2007/45), approved by Executive Board in decision 2007/35, and extended to 2013 in decision 2009/13.

The total biennial support budget for the 2010-2011 biennium is $39.8 million gross, representing $32.7 million from regular resources and $7.1 million from other ('non-core') resources. The proposed cost and volume increase of $12.6 million (46.3 per cent) over the previous biennial budget represents a non-discretionary and statutory cost increase of $1.8 million and a volume increase of $10.8 million, a critical investment for strengthening the organizational capacity of UNIFEM to achieve the strategic plan results by responding more effectively to Member States' demands. This increase is justified by the recent record and future expectation of growth in total resources. It allows the UNIFEM biennial support budget to catch up with the requirements of managing resources that have expanded significantly above the baseline on which the current biennial support budget has been prepared. The 2008-2009 biennial support budget approved 58 posts based on $157.0 million total projected contributions. However, total actual contributions for 2008, and best estimate for 2009, total $256.6 million – $100 million above what was projected when estimating the staffing requirements for the previous biennium. Based on this positive performance and considering the prevailing economic environment, projected total contributions for 2010-2011 are conservatively estimated at $298.0 million.

Despite the proposed biennial support budget cost and volume increases, the ratio of support budget to programmes will fall from 16.5 per cent to 15.4 per cent (excluding an 0.9 per cent provision for United Nations-mandated measures), releasing a greater resources for programmes, from $138.0 million for 2008-2009 to $216.0 million for 2010-2011, a 56.5 per cent increase. In order to comply with United Nations-mandated measures, a provision of $2.2 million is made for activities related to security and implementation of the international public sector accounting standards, which are reported outside the support budget. The budget also ensures that other resources bear their fair share of management costs. UNIFEM invests prudently in organizational capacity critical to helping programme countries achieve gender equality results and women's empowerment aligned to national priorities.

The steady growth in UNIFEM income indicates increasing demand and support for its work, which is specific and cross-cutting to the Millennium Development Goals and is the impetus behind the recent General Assembly resolution encouraging the Secretary-General to consolidate UNIFEM, the Office of the Special Advisor on Gender Issues, the United Nations Division for the Advancement of Women, and the International Research and Training Institute for the Advancement of Women (INSTRAW) into a composite entity. The present budget does not make provision for such consolidation, but ensuring that the management capacity of UNIFEM is strong would provide a solid foundation in the new entity and ease any transition that may transpire.

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Elements of a decision

The Executive Board may wish to: (a) take note of the functions, management results, indicators and resource requirements in the UNIFEM biennial support budget estimates contained in the present report; approve gross resources in the amount of $39.8 million representing the total biennial support budget for 2010-2011 funded from regular resources; noting that the estimated $7.1 million income from support costs shall be used to offset the gross regular resources appropriation, resulting in an estimated 'net' regular resources appropriation of $32.7 million; (c) decide that the appropriated amount be used to achieve the results specified in the functions as presented in the present report; and (d) approve the amount of $1.6 million from regular resources to cover United Nations-mandated security costs, and $0.6 million for costs related to the adoption of the international public sector accounting standards and enhancement of the Atlas system as described in the present report.

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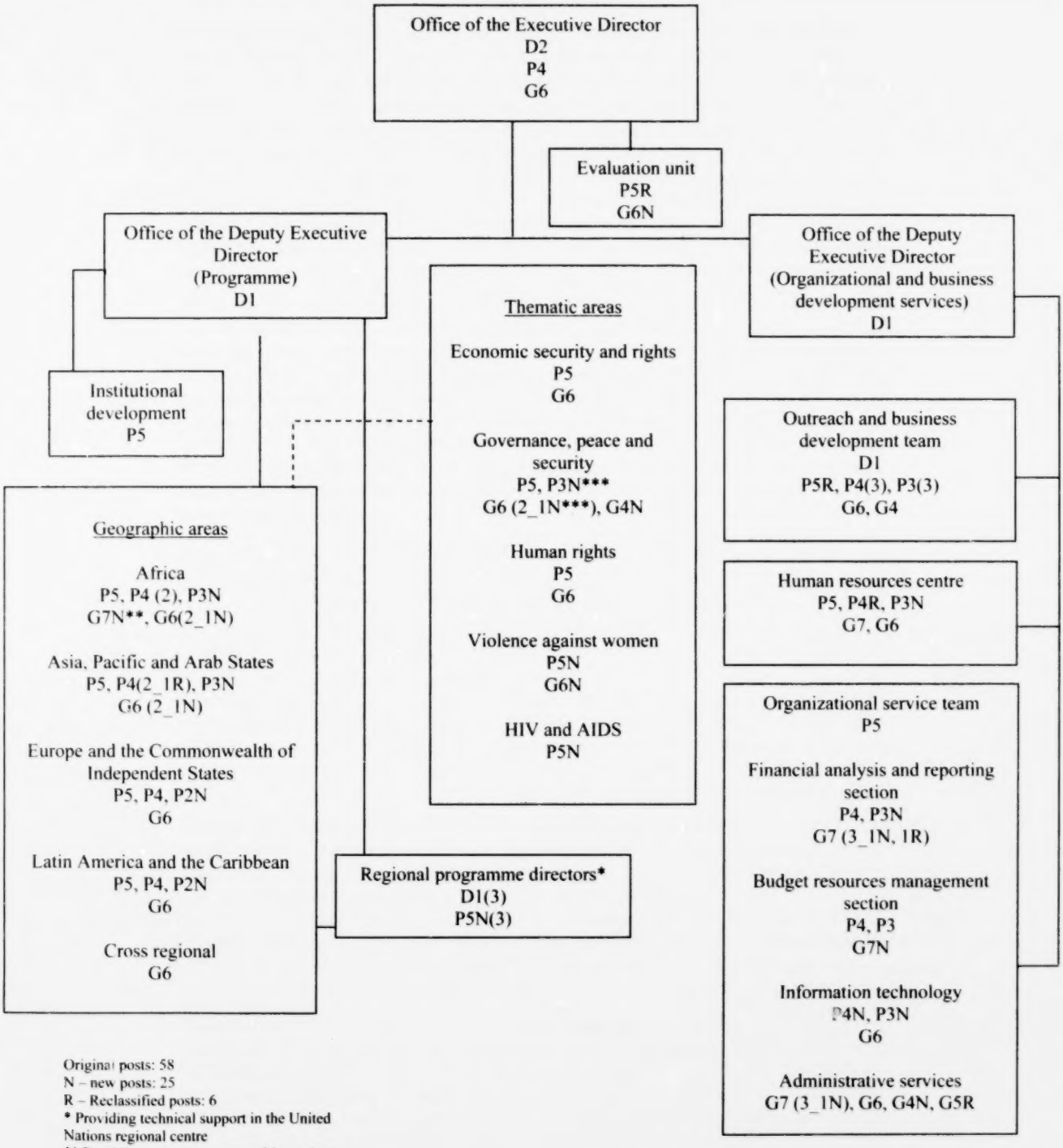
Organizational chart



Original posts: 58
N – new posts: 25
R – Reclassified posts: 6
* Providing technical support in the United Nations regional centre
** Providing support to geographic sections
***Providing support to thematic areas

I. Executive summary

1. In the past 30 years, far-reaching commitments to advance gender equality and women's empowerment have been agreed at global, regional and national levels. The Convention on the Elimination of All Forms of Discrimination against Women, the Beijing Platform for Action, Security Council resolutions 1325, 1820, 1888 and 1889, and the Millennium Development Goals serve as normative frameworks for gender equality and women's empowerment, guide the work of UNIFEM, and form the basis of its strategic plan, 2008-2013 (DP/2007/45), approved by the Executive Board in decision 2007/35. The proposed biennial support budget, 2010-2011, is aligned with General Assembly resolution 39/125 (1984) and the above-mentioned normative frameworks, and ensures sufficient organizational capacity to implement the UNIFEM strategic plan.

2. The biennial support budget, 2010-2011, has been developed in the context of increasing demand for assistance to Member States in delivering on gender equality commitments, with the support of the United Nations system. There has been notable progress by Member States in improving their policy frameworks for advancing gender equality, in line with global commitments. Nearly every country in the world has a national machinery for women or gender equality: over 120 countries have national plans of action on gender equality and corresponding strategies and policies; many have amended their constitutions to guarantee women's human rights; 102 countries have introduced positive action to support women's increased participation in national parliaments; and laws and policies have been introduced in the majority of countries to eliminate different forms of gender discrimination, including violence against women. Though the biennial support budget does not take this up directly, the adoption of General Assembly resolution A/63/311 demonstrates the strong support of Member States for increasing capacity to deliver on gender equality commitments through the establishment of a new United Nations entity. The considerable growth of UNIFEM since its founding in 1976, is a testament to the increasing importance of gender equality as a development solution. UNIFEM resources have grown in recent years, with a more than fourfold increase between 2000 and 2009. In 2008, the organization was able to respond to requests for programming and technical support in 82 countries. Despite this tremendous growth, the demand for UNIFEM support and services continues to outpace the ability of the organization to respond.

3. The ongoing debate on the proposed gender entity will continue to keep the issue of gender equality at the forefront of the institutional reform of the United Nations operational activities for development. While these discussions continue to refine the institutional arrangements, there is a widespread recognition that UNIFEM needs significant support to be able to meet urgent needs and demands from programme countries on gender equality and women's empowerment. There is also recognition that UNIFEM will be a building block of the new gender entity – strengthening UNIFEM will contribute to the strength of the new entity.

4. The proposed biennial support budget 2010-2011, including investments for strengthening organizational capacity, is aligned to the strategic plan. The projected total regular and other resources contributions of $298.0 million for UNIFEM during 2010-2011 is conservative relative to the resources trend of the recent past, considering the impact of the economic and financial crisis. Compared to 2006-2007, total contributions grew by 63.4 per cent in 2008-2009, from $156.5 million to $256.6 million. UNIFEM will continue to channel a greater proportion of total resources to programmes. Out of the total projected use of resources of

$258.0 million for the 2010-2011 biennium, 83.7 per cent ($216.0 million) will be dedicated to programmes. This compares favourably with the 2008-2009 biennium where a slightly lower percentage, 83.5 per cent or $138.0 million, was budgeted for programmes.

5. In this context, UNIFEM proposes a biennial support budget of $39.8 million gross ($32.7 million net, that is, gross minus $7.1 million estimated income from extrabudgetary resources) for 2010-2011, compared to $27.2 million gross ($23.0 million net, that is, gross minus $4.2 million estimated income from extrabudgetary resources) for 2008-2009 biennium. An increasing proportion, 18 per cent, of the total gross 2010-2011 biennial support budget is expected to be funded from extrabudgetary resources, compared to 15 per cent for the previous biennium, further highlighting the adherence of UNIFEM to the principle that other resources should bear a fair share of the total support cost to the extent possible, considering that UNIFEM is a growing organization with limited resources.

6. Organizational improvements supported by the biennial support budget will lead to: increased delivery of programmes and technical advice driven by demand for gender equality and women's empowerment programming from Member States; enhanced absorptive capacity to support more efficient delivery of gender equality programmes; improved systems for monitoring and oversight, leading to enhanced accountability and capacity to manage risks; better services in information technology that meet the needs of the organization worldwide; adequate policies, provisions and systems of security management and accountability in line with United Nations standards.

7. Building on the experience of the previous biennium, UNIFEM used the results-based budget approach in developing the 2010-2011 biennial support budget. It is formulated using 16 functions that are harmonized with UNDP, the United Nations Children's Fund (UNICEF) and UNFPA plus one UNIFEM-specific function, and are also geared to achieving specific output-level results that contribute to national efforts towards development results. As a follow up to Executive Board decision 2009/22, UNIFEM is reviewing how to apply the methodology and approach to the UNDP biennial support budget, 2010-2011 (DP/2009/30), and a preliminary report reclassifying UNIFEM activities and costs into 'development', 'management' and 'special purpose' categories is attached in annex 2.

II. Strategic and financial context of the 2010-2011 biennial support budget

A. Strategic framework

8. According to the founding General Assembly resolution 39/125 (1984), UNIFEM is required to: (a) provide innovative, catalytic programming and financial support to countries to achieve gender equality in line with national priorities; and (b) strengthen action on gender equality across the United Nations system of development cooperation. UNIFEM programmes and activities are based on its mandate and rooted in the Beijing Platform for Action, and the Convention on the Elimination of All Forms of Discrimination against Women. They also relate to United Nations Security Council resolutions 1325, 1820, 1888, and 1889, and General Assembly resolutions on the triennial comprehensive policy review (TCPR) of operational activities for development of the United Nations development system – 59/250 (2004) and 62/208 (2007). The TCPR resolutions call on the United Nations development system to "avail itself of the technical experience of

UNIFEM". UNIFEM is committed to contributing to overall United Nations support to countries to achieve gender equality and national plans grounded in the Millennium Development Goals. Member States are recognizing the work of UNIFEM in these areas through, inter alia, increased contributions to regular and other resources. In response to the ongoing challenge of securing implementation and accountability for existing commitments, the UNIFEM strategic plan is guided by the overall goal to support countries to implement commitments to gender equality and women's empowerment in line with their national priorities.

9. UNIFEM focuses its efforts in partnership with relevant United Nations organizations, governments, and civil society on actions related to its four thematic areas: strengthening women's economic security and rights; ending violence against women; reducing the prevalence of HIV and AIDS amongst girls and women; and securing women's equal participation in governance. The strategic plan was developed through broad internal and external consultations with Member States and UNIFEM partners, and was authorized in Executive Board decision 2007/35. It commits to contributing to eight outcome level results in its development results framework and 18 output level results in its management results framework, which UNIFEM is directly responsible for achieving. The annual report of the Executive Director (DP/2009/21) contained an annex on the first year of implementation of the UNIFEM strategic plan, tracking progress for achieving development and management results. Examples of progress in each of the development results thematic areas and management results are highlighted below to facilitate easier reference.

Development results

10. UNIFEM was able to respond to: requests for support to advance women's economic security and rights in 71 countries; gender justice in democratic governance in 70 countries; ending violence against women in 56 countries; and addressing the gender equality dimensions of HIV and AIDS in 13 countries.

11. *Enhancing women's economic security and rights.* UNIFEM supported successful efforts to increasing stakeholders demand for an inclusive approach to development that incorporates gender equality considerations in all sectors of the economy in 20 national, regional and global development strategies, resulting in approaches that reiterated the importance of supporting women's livelihoods and guaranteeing the rights of rural women to land. The UNIFEM partnership with the World Bank on piloting results-based initiatives on women's economic empowerment in six countries is beginning to show results.

12. *Ending violence against women.* UNIFEM supported progress in 44 countries on finalizing laws, policies and strategies to end violence against women. In the context of the "UNiTE to end violence against women" campaign of the Secretary-General, UNIFEM is working closely with United Nations partners and strengthening efforts to involve men, boys and young women. UNIFEM and the United Nations Human Settlements Programme laid the basis for an expanded programme assisting local governments, community and women's groups to work together to create 'safe cities' in urban neighbourhoods.

13. *Halting the spread of HIV and AIDS among women and girls.* UNIFEM supported HIV-positive women's networks and groups to articulate an agenda and call for government action in five countries. This effort is contributing to Millennium Development Goal 6, on HIV and AIDS, as it provides first-hand experience in shaping gender-responsive HIV and AIDS policies and programmes.

14. *Advancing gender justice in democratic governance.* UNIFEM supported training on electoral processes in Rwanda for 113 female representatives from all parties, covering manifesto development, competitive political discourse, laws, economic policies and confidence building. UNIFEM worked with government partners and United Nations country teams to support passage of 27 laws or policies strengthening women's participation in democratic governance, support to justice system reforms in five countries, and increase resources for gender equality in crisis and post-conflict situations. UNIFEM also works with United Nations system partners to enhance capacities to implement Security Council resolutions 1325 and 1820. In this context UNIFEM has been generating data to form a better basis for monitoring implementation of these resolutions, and has facilitated women's groups to develop common agendas to influence peace process in seven countries.

Management results

15. In assessing its performance on delivering the development results, UNIFEM is guided by its management results framework, grouped into four areas: (a) policy advice and catalytic programming; (b) United Nations coordination and reform; (c) accountability, risk and oversight; and (d) administrative, human and financial resources. The biennial support budget, which is derived from the integrated results framework, is linked directly to the management results outlined in the strategic plan and provides the resources to ensure implementation.

16. *Policy advice and catalytic programming.* The capacity of UNIFEM to generate proven best practices and effective approaches depends upon its use of state-of-the-art evaluation practices aligned with international and United Nations Evaluation Group standards. UNIFEM is making good progress in this area. An evaluation strategy is being implemented and an evaluation policy is being finalized. UNIFEM is also making progress in the design of gender-responsive evaluation training modules that it will be rolling out with staff and partners in 2009.

17. UNIFEM tracks the extent to which its advocacy, capacity development, technical support, catalytic programming, documentation and dissemination stimulate replication and upscaling. UNIFEM tracked eight such efforts to replicate or upscale UNIFEM-supported initiatives in 2008. With regard to generating guidance, areas in which UNIFEM has registered important progress include: publication of the fourth edition of Progress of the World's Women, covered by influential international and national media in countries around the world, and already influencing a stronger interest in gender-responsive accountability; and launch of an online help desk to support collection and dissemination of proven practices for addressing violence against women. UNIFEM also generated important results in 2008 in its management of the "UNiTE to end violence against women" campaign; more than five million signatures – including those of 29 heads of state and 188 ministers – in support of the campaign were delivered to the Secretary-General.

18. *United Nations coordination.* UNIFEM expanded its participation in coordination and reform processes at all levels, engaging in 72 joint programmes, 18 as the lead agency. It took a leadership role in 32 gender theme groups at the global, regional, and country levels, co-chaired an additional 19 gender theme groups, and was an active team member in another seven. UNIFEM contributes to mainstreaming gender equality in all the 'One United Nations' pilots. As a chair of the United Nations Development Group (UNDG) task team, UNIFEM worked with 17 United Nations organizations and finalized an agreed set of performance indicators on gender equality for United Nations country teams. It is participating in

the inter-agency task force convened by the Deputy Secretary-General on gender equality in the context of system-wide coherence, among other initiatives.

19. *Oversight and accountability*. UNIFEM strengthened its capacity to track results and continued the phased delegation of authority of operational and programmatic processes to subregional programme offices and geographic and thematic sections. Feedback from participants on operations and programme capacity development efforts showed that these activities are improving efficiency and quality, though additional improvements are still needed. On another front, 10 out of 15 subregional programme offices have been independently audited. A system is in place to follow-up on audit observations and to ensure they are addressed.

20. *Administrative, human and financial capacities*. UNIFEM strengthened its financial systems in 2008 by upgrading to Atlas 9.0 from Atlas 8.4 and introduced a system to link financial data with programme/project results in Atlas; and preparing to introduce the international public sector accounting standards (IPSAS) on 1 January 2012. As of the end of 2008, UNIFEM personnel includes 232 staff members holding 100, 200 and 300 series letters of appointment, which represents a doubling of staff over the past five years. Increased financial resources will be discussed below.

21. The UNIFEM biennial support budget, 2010-2011, will continue to support implementation of the development results in the strategic plan, through support to the 18 output-level management results (described in detail in chapter III, section D), consolidate organizational improvements initiated during 2008-2009, and address challenges.

B. Financial framework

Past trends

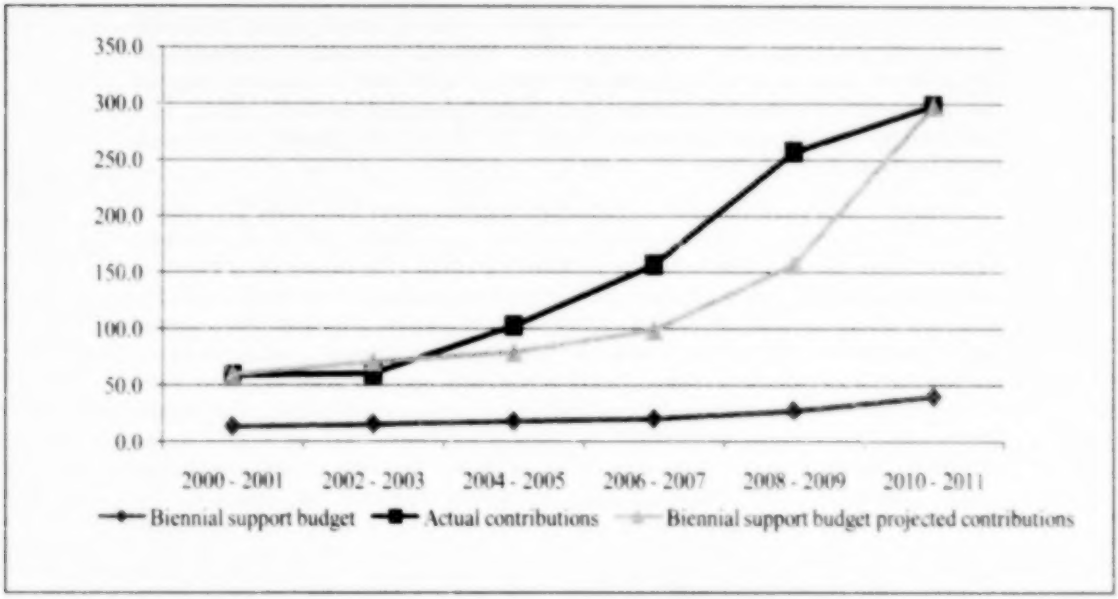
22. Donor contributions to UNIFEM have increased steadily, as shown in figure 1. Total contributions over the past eight years more than quadrupled from $59.0 million for the 2000-2001 biennium, to $256.6 million for the 2008-2009[1] biennium. Actual contributions in 2008 plus those pledged for 2009 (total $256.6 million) exceed projections of $157.0 million by almost $100 million, or about two-thirds.

23. Figure 1 also shows that the ratio of the total biennial support budget to total projected contributions decreased by nearly one-third between the 2000-2001 and the 2008-2009 biennium – from 22.9 per cent to 16.5 per cent. In the 2000-2001 biennium, the biennial support budget was $13.5 million compared to total projected contributions of $59.0 million, while in the 2008-2009 biennium period the biennial support budget totalled $27.2 million compared to total projected contributions of $157.0 million. This demonstrates the cost efficiency gains consistently achieved by UNIFEM during this period.

[1] The total contribution for 2009 are estimates based on pledges, letters and other communication from donors.

Figure 1. Contributions by funding category, 2000-2001 to 2010-2011*

(in millions of dollars)



Income projections

24. Based on the positive performance presented, and considering the prevailing economic environment, the projected total contributions for 2010-2011 are estimated at $298.0 million (see figure 1). At 16 per cent over 2008-2009 contributions[2], the estimated increase is modest. These projections, based on pledges and best estimates, are conservative compared to past resource trends described earlier, where total contributions grew by 63.4 per cent from $156.5 million in 2006-2007, to $256.6 million in 2008-2009. It should be noted that the total income projections of $157 million for the 2008-2009 biennium anticipated an increase of 59 per cent (over the 2006-2007 projection of $98.8 million) and was considerably exceeded by actual and best estimate contributions of $256.6 million. In this context, the estimated amount in total contributions for 2010-2011 over the 2008-2009 is reasonable and in all likelihood will be exceeded.

25. Income projections for 2010-2011, shown in table 1, anticipate an increase of 39.8 per cent for regular resources over 2008-2009 projections, compared to a 63.7 per cent projected increase for the 2008-2009 biennium. However, since actual and best estimates in core contributions to UNIFEM exceeded projections for the 2008-2009 biennium, the projected increase in core for 2010-2011 biennium compared to actual and best estimates is only about 11.5 per cent. Prospects for a reasonable rise in UNIFEM regular resources are positive considering that the contributions from Member States in 2008 and 2009 increased. In 2008, the number

* Source: Annual financial reports for 2000-2007 contributions; for biennium 2008-2009 contributions are actual for 2008 and best estimates for 2009; and for biennium 2010-2011 contributions are best estimates based on pledges and other communications from donors, with approximate increase of 16.1 per cent over the previous 2008-2009 biennium. For 2000-2001 through 2008-2009, biennial support budget figures are drawn from previous biennial budget submissions to the Executive Board.

[2] Represents actual contributions for 2008 and best estimates for 2009

of governments contributing to regular resources increased by two-thirds, from 49 to 80. A number of donor countries have pledged increases or resumption of their contributions to UNIFEM regular resources for 2009 and beyond. Some donors have increased their contributions by several multiples, driving actual regular resources to exceed projections by 11.1 per cent for 2008 ($51.1 million compared to $46 million), and the best estimate for 2009 is expected to increase beyond $65 million mark. These estimates are conservative and prudent taking into consideration the current economic climate, while they are based on concrete increases from donor countries.

26. Income projection of $168.0 million for other resources for 2010-2011, shown in table 1, anticipates an increase of 20 per cent over 2008-2009 actual and best estimate total non-core contributions of $140.0 million. The projected increase is modest compared to recent trends, where actual contributions consistently exceeded UNIFEM projections. In 2008-2009, actual other resources contributions exceeded projections by over 100 per cent, while the total projected amount of other resources for the biennium was $64 million, total actual and best estimate is about $140 million, greater by $76 million. This excludes total contributions of $83.3 million to special trust funds managed by UNIFEM, namely the United Nations Trust Fund to Eliminate Violence against Women ($18.3 million) and the newly-established Gender Equality Fund ($65.0 million), which are reported on separately by UNIFEM. Also, contributions from non-traditional donors have also increased, driven by a UNIFEM diversification strategy. For instance, contributions from UNIFEM national committees in 2008 increased nearly 200 per cent over 2007.

27. The ongoing debate on a proposed gender entity will continue to keep the issue of gender equality at the forefront of United Nations institutional reform. While these discussions continue to refine institutional arrangements, there is a widespread recognition that UNIFEM needs significant support to be able to meet urgent needs and demands from programme countries on gender equality and women's empowerment.

28. The resources plan in table 1, shows the total income and the breakdown of the proposed use of resources for programme and biennial support budget.

Projected use of resources for programmes and support budget

29. Regarding the use of resources, table 1 and figure 2 illustrate the distribution of total available resources in regular and other resources, between programmes and the biennial support budget.

30. *Use of resources for programmes*. The budget is calculated with a central goal in mind: that the greatest amount of resources are invested directly in country-level development programmes and through regional, global and United Nations coordination activities, which are designed to contribute to country-level results in line with national priorities. A larger proportion of resources will continue to be allocated to programmes. Out of the total projected use of resources of $258.0 million for the 2010-2011 biennium, 83.7 per cent – $216.0 million – will be dedicated to programmes. This compares favourably with the 2008-2009 biennium where a slightly lower percentage of 83.5 per cent – $138.0 million – was budgeted for programmes. Excluding the costs associated with United Nations-mandated measures for security and IPSAS, the proportion of resources use for programme would have been even higher, up to 84.6 per cent – $218.2 million. It is also worth noting that the allocation for programmes for 2010-2011 ($216.0 million) represents an increase of $78.0 million – 56.5 per cent – more than 2008-2009, and the

percentage share of the support budget decreased to 15.4 per cent from 16.5 per cent in previous biennium (see figure 2).

Table 1. Resources plan

(in millions of dollars)

	2008-2009				2010-2011			
1. Resources available	**Regular resources**	**Other resources**	**Total resources**	**% of total**	**Regular resources**	**Other resources**	**Total resources**	**% of total**
Opening balance a/, b/	24.3	60.9	85.2		23.8	55.7	79.5	
Income								
Contributions c/	93.0	64.0	157.0		130.0	168.0	298.0	
Other d/	2.5		2.5		2.5		2.5	
Total available	119.8	124.9	244.7		156.3	223.7	380.0	
2. Use of resources								
A. Programmes	73.0	65.0	138.0	83.5	105.0	111.0	216.0	83.7
B. Biennial support budget e/	23.0	4.2	27.2	16.5	32.7	7.1	39.8	15.4
C. Atlas/IPSAS development			-	0.0	0.6	-	0.6	0.2
D. United Nations-mandated security reserve			-	0.0	1.6	-	1.6	0.7
Total use of resources	96.0	69.2	165.2	100	139.9	118.1	258.0	100
Closing balance	23.8	55.7	79.5		16.4	105.6	122.0	

a/ The amount of the operational reserve at the end of 2007 of $14.1 million is excluded from regular resources.

b/ Opening balances for 2008-2009 reflect actual ending resources as of December 2007 and excludes the operational reserve

c/ Excludes total contributions of $83.3 million to special trust funds – the Trust Fund to Eliminate Violence against Women ($18.3 million) and the Gender Equality Fund ($65 million), which are reported separately because of their special programming requirements.

d/ Includes interest and miscellaneous income.

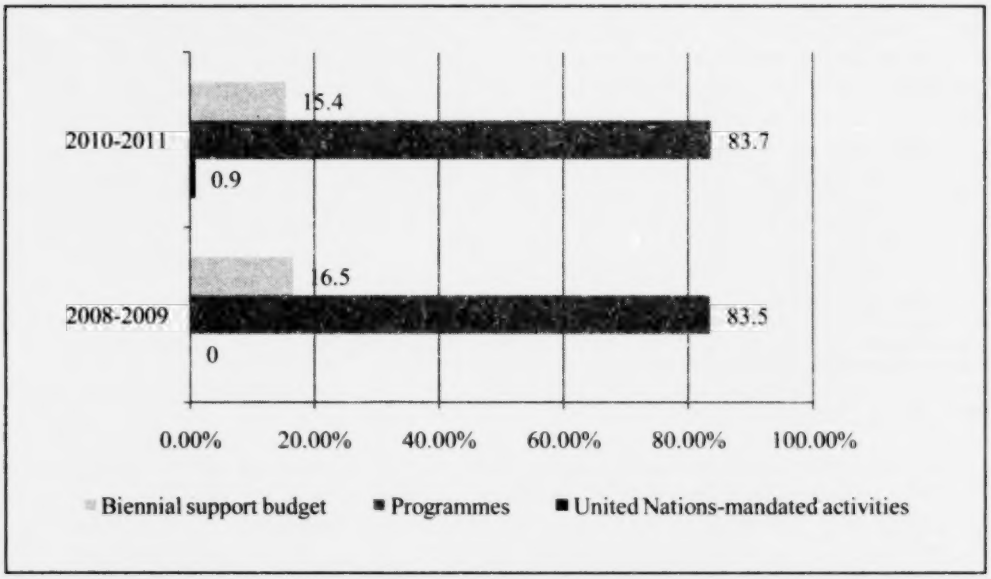
e/ The prior period amounts relating to reimbursable support services have been adjusted to be consistent with the new biennial support budget results-based budgeting format.

31. *Use of resources for the biennial support budget.* The biennial support budget for 2010-2011 is estimated at $39.8 million gross ($32.7 million net, or gross minus $7.1 million estimated income from extrabudgetary resources) compared to $27.2 million gross ($23.0 million net, or gross minus $4.2 million estimated income from extrabudgetary resources) for 2008-2009 biennium. The proposed cost and volume increase of $12.6 million over the previous biennial budget represents a cost increase of $1.8 million and a volume increase of $10.8 million. The percentage increase is about 46.3 per cent (gross) from the 2008-2009 to the 2010-2011 biennial support budget. This proposed increase is justified by the recent record and future expectation of growth in total resources, where total contributions are expected to grow by 89.8 per cent to $298.0 million in 2010-2011 compared to the projected contributions of $157.0 million in 2008-2009 (see figure 1). It allows the UNIFEM biennial support budget to catch up with the requirements of managing resources that have expanded significantly above the baseline on which the current biennial support budget has been prepared. Over the years, UNIFEM has underestimated projected total contributions, leading to underestimated biennial support budgets and associated investments in capacity. The proposed biennial support budget increase is critically needed to strengthen capacity requirements of the organization and deliver on the targets outlined in the UNIFEM strategic plan.

32. *Use of extrabudgetary resources.* Extrabudgetary funding for the support budget has increased in 2010-2011 by 69.0 per cent to $7.1 million from $4.2 million in 2008-2009, further highlighting the adherence of UNIFEM to the principle that other resources should bear their fair share of the total support cost to

the extent possible. Approximately 18 per cent of the total gross biennial support budget for 2010-2011 is expected to be funded from extrabudgetary resources, compared to 15 per cent for the previous biennium. The proposed funding is based on the projected expenditures of non-core programmes. Cost recovery from these programmes may vary depending on the rate of project delivery. Income from cost recovery is allocated equally between UNIFEM headquarters and the subregional programme office involved in project implementation. This allocation is meant to assist them in defraying the costs of management and support non-core projects. As the scale of other resources grows, it is expected that the share of these resources in covering total costs related to posts will also grow.

Figure 2: Use of total resources 2008-2009 compared with 2010-2011
(expressed in percentages)



Source: Table 1: resources plan

III. Proposals for the 2010-2011 biennial support budget

A. Summary of proposals

33. Proposals to strengthen UNIFEM capacity are critical investments for achieving results. UNIFEM is proposing minimal increases necessary to enable capacity to meet demand using biennial support budget harmonized functions, in support of the UNIFEM strategic plan.

Main areas of increases/decreases for the biennium

34. Table 2 highlights the main areas of changes in cost and volume increase (or decrease) reflecting the impact of investments in the proposed 2010-2011 biennial support budget compared to 2008-2009. Building on ongoing organizational improvements, the main thrust of the proposed increase is to catch up with growing programming needs and demands from Member States to manage expanding resources and continue consolidating UNIFEM absorptive capacity to achieve the

strategic plan results. A $12.6 million increase is proposed for cost ($1.8 million) and volume increases ($10.8 million) over the previous biennium.

Increases/decreases due to costs

35. A total of $1.8 million, representing an average increase of 6.7 per cent over the previous biennium, is proposed for non-discretionary increases that are beyond the control of UNIFEM covering: (a) the impact of inflation and currency adjustments; and (b) cost adjustments related to posts including, salary scale revisions, with-in grade salary increments, post adjustment and other entitlements determined by the International Civil Service Commission. A small provision for costs related to after-service health insurance is also included in the amount.

Table 2: Summary of main areas of increase/decrease
(in thousands of dollars)

I.	**2008-2009 net approved appropriation**		23,044
II.	**Increases/decreases due to costs**		
	(inflation, currency, staff costs)		1,832
III.	**Increases due to volume – capacity strengthening*:**		
	Support to United Nations development system in programme countries	1,630	
	Programming/geographic sections	2,070	
	Thematic/technical advisory services	2,050	
	Evaluation capacity	270	
	Operational coordination, advisory and oversight	1,360	
	Staff learning/performance management	460	
	Information technology capacity	855	
	Outreach and communication	80	
	Other strengthening and operating costs**	1,011	
	subtotal	9,786	
IV.	**Reimbursement to UNDP – increase*****	1,032	
V.	**Total volume increases**		10,818
VI.	**Total cost and volume increases (II + V)**		12,650
VII.	**Total budget estimates (I+VI)**		35,694
VIII.	**Net changes in estimated income to the biennial support budget**		(2,977)
IX.	**2010-2011 net appropriation estimates (VII-VIII)**		**32,717**
	United Nations-mandated measures – security requirements	1,600	
	United Nations-mandated measures - adoption of IPSAS****	600	
	Total	**2,200**	

Increases/decreases due to volume

36. The proposed volume increases amounting to a total of $10.8 million, represent a 39.7 per cent increase over the previous biennial support budget. This is

* See also table 4 for an overview of posts

** Includes budget increases for reclassification, rent, travel, office equipment and furniture, and general operating expenses

*** Includes increases for internal audit of subregional programme offices, audit specialist post and Atlas-related services

**** International public sector accounting standards

necessary to ensure the minimum capacity for programme delivery and oversight functions and is in proportion to the rapid growth in resources. The main areas of volume increase include additional posts to support the United Nations development system, programme management, technical advisory services, evaluation capacities, operations coordination and oversight, learning and human resources management, reimbursements for UNDP support services, other strengthening and operating costs, enterprise resource planning system (Atlas), United Nations-mandated activities including security requirements and IPSAS. The preparatory and development costs related to Atlas and IPSAS, as well as costs associated with United Nations-mandated security requirements, are reported separately outside the totals of the biennial support budget.

Strengthening support to United Nations development system in programme countries

37. Building on the institutionalization process of regional programme director positions in programme countries, which started in the previous biennium under the support budget, UNIFEM is proposing three additional P5 level posts in three more subregional programme offices. This investment of about $1.6 million will help ensure UNIFEM has the needed institutional presence to contribute to United Nations country teams, United Nations Development Assistance Framework (UNDAF) processes, participate in regional directors teams and ensure continuity in providing technical advisory services on gender equality to programme countries. These are covered under function 17. (See table 3 for descriptions of all functions.)

Strengthening programme sections

38. Programme formulation, implementation, guidance and oversight activities are spearheaded by UNIFEM geographic, thematic and cross-regional sections. A recent workload review highlighted that existing staffing capacity of these sections was established in the 2002-2003 biennium, when the UNIFEM estimated resource level was below one-quarter of the 2010-2011 projected level – $70.8 million compared to an estimated $298.0 million, respectively. Driven by consistent growth in programming resources, the geographic sections have seen multiple increases in their programme portfolio and overall rise in their programme-to-staff ratio, which has escalated the scale and complexity of staff responsibilities. The review recommended that the four geographic sections need to be supported with four programme specialists (two P2s and two P3s) and two programme assistants (G5/G6); the six thematic/cross-regional sections should be provided with one programme specialist (P2/P3) and one programme assistant (G5/G6); and one finance associate (G6/G7), which would be shared by all sections. One existing programme specialist post is proposed for upgrade – from P3 to P4 – in order to align the post budget to the job classification of the post. In addition, one G4 administrative assistant is proposed for the governance, peace and security thematic area to address heavy workload in the section as a consequence of its expanding mandate. The strategy of resources pooling and sharing is to ensure cost-effectiveness and efficiency. Investment of about $2.9 million for two years in the strengthening of programme guidance and oversight will enable UNIFEM to manage current programming workload, strengthen absorptive capacity, ensure an effective accountability framework and management of risks, and to deliver on strategic plan results (functions 4 and 17).

Strengthening thematic/technical advisory services

39. UNIFEM established three technical advisory units in 1991; since then, there have been no changes to its formal structure. The strategic plan highlights four

thematic areas of work, two of which support ending violence against women and eliminating the spread of HIV and AIDS among women and girls. Both are not reflected in the biennial support budget-approved institutional structure and UNIFEM proposes to align the institutional structure to better support these crucial areas of technical and programmatic support.

40. Ending violence against women has become a priority for Member States and the wider United Nations system. In recent years, there has been an intensification of political will to address this pervasive human rights issue, as reflected at global, regional and national levels, and notably, with the 2008 launch by the Secretary-General of the United Nations campaign to end violence against women and girls.

41. In addition, the growth of the United Nations Trust Fund to End Violence against Women, General Assembly resolutions 61/143 (19 December 2006), 62/133 (18 December 2007) and 63/155 (18 December 2008), Security Council resolutions 1820, 1888 and 1889, the quadrupling of United Nations country team joint initiatives on ending violence against women since 2004 and increasingly responsive legal and policy frameworks at the national level have all translated into increasing demands from governments and a wide range of United Nations, civil society and other partners on UNIFEM for strategic, policy advisory and technical assistance services (functions 2, 3, and 4). In order to meet exponentially increasing demand, it is critical for UNIFEM to allocate $0.7 million in the biennial support budget to institutionalize one thematic advisor post at the P5 level and one programme assistant post at G6 level (both previously project-funded) to enable UNIFEM recruit and retain a dynamic, creative and experienced professional to support the organization to fulfill its multiple obligations (functions 2, 3, and 4).

42. While responding to the HIV and AIDS pandemic a thematic area of work, UNIFEM has never had an advisor post funded from the support budget. Yet, it has spearheaded global, regional and national level advocacy, built knowledge and networks, encouraged South-South exchange of knowledge and practices, supported capacity development for government and civil society, and created the first online resource centre on gender equality and HIV and AIDS. UNIFEM also serves as the co-chair for the Global Coalition of Women and AIDS and has been increasingly requested by national partners to support country-level HIV and AIDS responses to ensure gender equality principles are incorporated into plans, policies, and budgets. UNIFEM has relied on a project-funded post, whose funding source was never predictable, to implement those important activities. In order to sustain the gains made in this thematic area and achieve the expected results of the strategic plan, one gender and HIV and AIDS advisor post at P5 level ($0.5 million for two years) is proposed under the support budget (functions 2, 3, and 4).

Strengthening evaluation capacity

43. The UNIFEM strategic plan prioritizes strengthening of evaluation capacities, systems and policies. In response, a new evaluation unit was established and the evaluation advisor post was classified at a P5 level. This was done to help sharpen the focus the UNIFEM evaluation policy, provide guidance on gender responsive rights-based approaches, and align evaluation practices in UNIFEM with United Nation Evaluation Group norms. Consistent with this requirement, UNIFEM is proposing to align the post budget of the evaluation advisor to the post classification of the post, from P4 to P5, and establish one G6 programme assistant post ($0.3 million for two years) to support the work of the new unit (function 15).

Strengthening operational coordination, advisory and oversight

44. In 2008, programme delivery doubled. This triggered cascading volume increases in budget, finance, procurement and administrative functions. While income from contributions grew many times over, and had the associated impact of increasing responsibility for managing contributions, payments, reporting and oversight, the finance team has been operating with one professional and two support staff. The absorptive capacity for these volume increases in these functional areas needs to keep pace with the demands of delivery. UNIFEM will continue to take full advantage of the operational capacity, infrastructure, systems and expertise of UNDP, but also recognizes the need for a minimum internal capacity to meaningfully interact with its partners and effectively manage opportunities and risks. To strengthen corporate financial planning, monitoring and in order to ensure improved stewardship of resources, UNIFEM is proposing the creation of one P3 finance specialist and three G7 posts for finance, budget, and procurement associates, respectively, and one G4 administrative clerk post. Additionally, two existing support staff posts – G4 and G6 – should be upgraded to G5 and G7, respectively. The total estimated amount for two years in the biennial support budget is about $1.3 million. This investment will enable UNIFEM to deliver on its management results by responding to the challenging rise in operational volume, complexity and responsibility; strengthening its reporting and tracking of quality performance and timeliness of finance, budgetary, administrative, procurement services; and by ensuring effective internal controls and risk management (functions 5, 9, 10, 12, and 14).

Strengthening staff learning and performance management

45. Since the creation of the UNIFEM human resource centre in 2006, its responsibilities have expanded tremendously. The continued growth of UNIFEM in resources and staffing in recent years generated volume and demand for more complex recruitment and policy advice from field and headquarters sections. This includes human resources policy development and interpretation, strategic staffing, counseling and problem resolution. The growth of a field presence through programme sites has also required human resources support from headquarters, including in areas of performance and change management. UNIFEM is proposing to upgrade one human resources specialist post from P3 to P4 to respond to the fast growing organizational demands for policy advice, change management and counseling. The growth has also required a more targeted and proactive approach to capacity and career development of personnel in order to meet the mandate and objectives set forth in the UNIFEM strategic plan. Learning and performance management is one of the critical elements of the capacity and career development framework for staff. General Assembly resolution 63/250, and a framework for human resources management, published by the International Civil Service Commission, recognize learning and performance management as the best practice in human resources management and fully support organizational commitment to the development of staff. In order for UNIFEM to provide proper and systematic capacity and career development to its staff, it is important that a dedicated P3 level learning and performance management professional is added to the UNIFEM human resources team. The estimated budget for the biennium is $0.4 million (functions 13 and 16).

Strengthening information technology capacity

46. With the introduction of Atlas, and the upcoming IPSAS roll out, information and communication technology has become even more important part of business for UNIFEM. The current information and communication technology unit within UNIFEM has only one G6 post to support this important area – globally and at

headquarters. Capitalizing on the infrastructure and network of UNDP is central to UNIFEM information and communication technology strategy. At the same time maintaining minimum critical in-house expertise within UNIFEM is fundamental to effective implementation of its information and communication technology strategy. A thorough, independent review of UNIFEM information and communication technology requirements and the partnership with UNDP recommended that UNIFEM should have, at minimum, two professional staff members – one P4 and one P3 (estimated at $0.9 million for two years). This will allow UNIFEM to: make full use of UNDP services and strengthen the UNDP/UNIFEM partnership; ensure UNIFEM considerations are taken into account in future strategic decisions of UNDP; and utilize fully the power of information and communication technology to support growing programming and operational complexities to advance the UNIFEM mandate (functions 11 and 12).

Strengthening media and communication capacity

47. The strategic plan presents opportunities to further promote the brand and mandate of UNIFEM through targeted communications, partnerships for advocacy, and resources mobilization. This requires strengthened communications capacity at strategic, policy and managerial levels in order to respond to these opportunities. To effectively lead the communication and media strategy, and a team of specialists, a senior communication and media adviser post is required. It is proposed that the current P4 communication post be reclassified to P5 to lead a reorganized outreach and communication effort, spearhead advocacy and awareness-raising campaigns that feature goodwill ambassadors, coordinate print and audio-visual products, lead the strategic presence of UNIFEM in the news media and other communication channels, and build strong partnerships at high levels with counterparts in United Nations and other multilateral and bilateral agencies (functions 7, 8, and 9).

Reimbursements for support services

48. UNIFEM is committed to maximizing resources use by, inter alia, strengthening its partnership with UNDP and other United Nations organizations (function 17). To benefit from economies of scale, country office networks and operational expertise, many functions have been outsourced to UNDP including treasury, travel, personnel benefits and entitlements, internal audit, information technology, and Executive Board services. An additional estimated amount of $1.0 million, excluding cost increases, over the previous biennium will be needed for reimbursable services during this biennium, which includes the cost of expanding the provision of audit services by UNDP through dedicated support of an audit specialist to UNIFEM (function 14 and 17).

Other strengthening and operating costs

49. In 2008, UNIFEM was able to deliver upon requests for programmatic support in 82 countries, through flexible and cost-effective arrangements. With the growth in resources, the number of larger and multi-year programmes are increasing at the country and regional levels. In addition, UNIFEM continues to decentralize operational and programming functions and delegate approval authority from headquarters to the regional, subregional and country levels. These all require strategic support, guidance and oversight in advocacy, planning, formulation, implementation, monitoring and follow-up from headquarters. Strengthened capacity in strategic functional areas and the necessary facilities and resources for its programming and operations staff are critical to achieving desired results. UNIFEM is proposing an additional $0.3 million in office space rent and maintenance, and about $0.7 million in operating costs including travel, office

machines and furniture to accommodate and facilitate the work of the additional staff resulting from increased demand for programming and resources growth (all functions).

Allocation of resources by functions

50. Table 3 describes the 16 harmonized budget functions (agreed upon by UNDP, UNFPA and UNICEF), and one UNIFEM-specific function – function 17. Function 17 – 'UNIFEM support to the United Nations system in gender equality issues' – responds to calls in the TCPR for the United Nations development system to avail itself of UNIFEM experience in gender equality and women's empowerment. To ensure accountability and achievement of results linked to these functions, lead functional sponsors and operating units are responsible for planning, formulation, implementation, monitoring and assessment phases of the results-based biennial support budget. The biennial support budget, summarized in table 3, relates the functions to the management results of the strategic plan. It is also presented in summary table 3, by object of expenditures under post and operating cost categories, to facilitate comparison of cost levels and efficiencies between categories and previous and current biennial support budgets.

51. UNIFEM uses a simplified, streamlined approach for allocating resources by the 16 harmonized budget functions. First, the cost of each post is classified by the organizational unit to which it belongs. Second, the operating expenses (non-post costs) are distributed to each organizational unit in proportion to its share of the total post cost. Third, the total cost (post and non-post costs) of each organizational unit is distributed among the several functions in percentage terms, based on the time dedicated by the unit to each function.

52. This approach is similar to the methodology applied by UNDP for allocating costs of its headquarters units to functions, except that UNIFEM attributes the total cost of each unit to several functions based on the time allocated by function, instead of allocating the full cost of each unit to just one function, in line with to UNDP methodology. The reason for this slight difference is: the scope of UNIFEM is much smaller; UNIFEM has a limited number of organizational units; and each unit performs several functions in order to achieve output level results outlined in the management results framework. Finally, reimbursement payments to UNDP are allocated to support to United Nations coordination function and other appropriate functions that best represent reimbursable services, such as audit and investigation. Table 3 summarizes the proposed support budget by function for 2010-2011. In order to facilitate comparison between the two budget periods, the 2008-2009 figures have been restated, consistent with the above approach.

53. Budget increases by function are needed to strengthen the organizational capacity of UNIFEM, in line with the strategic plan, and to pay for the statutory cost and inflation increases, which largely fall beyond the control of UNIFEM. Major increases or changes are due to the proposed capacity strengthening, including support to the United Nations development system, programme guidance and technical advisory services, evaluation capacities, audit and oversight, financial and procurement, internal/external communication, and information technology, discussed in earlier paragraphs of this chapter.

54. In this regard, the largest share of the support budget in terms of absolute amount is allocated to function 17 – support to the United Nations development system on gender equality – representing post costs for time invested on this function by the directorate, regional programme directors, geographic sections, and

thematic advisers, among others. It also includes non-post costs for operating expenses and reimbursement payments to UNDP for support services. The second largest share is allocated to function 4 – programme guidance, management and oversight – representing post costs for time invested by the directorate, geographic sections, thematic advisers, institutional development team and others, and associated non-post costs. The percentage increases in corporate policy (function 3), procurement (function 5), financial management (function 10); information technology (function 11), general administration (function 12), human resources (function 13), internal audit (function 14), and corporate evaluation (function 15) are mainly due to volume increases as described in earlier paragraphs of this chapter. Other changes have arisen from revisions in the time allocated by organizational units to functions in the current biennium, compared to the previous period.

55. Other functions which show higher percentage increases started with a very low cost base because UNIFEM did not have adequate resources to invest; therefore small changes in amounts may have translated into larger percentage figures. The small increase in executive direction (function 1) is due to a shift of one post from the directorate to the newly created institutional development unit. It should also be noted that although there is a strong link between tables 2 and 3, there is no one-to-one correlation between the amounts of 'changes' in each function in table 3 and the 'increases' under each item discussed in table 2. This is because the volume increases discussed above are stated by organizational units or focus areas, which are then allocated among several functions based on the percentage time dedicated by each unit to each function, listed below. The relationship between the functions and UNIFEM organizational units is reflected in annex 2, table 1a.

Overview of post changes

56. As indicated in table 4, UNIFEM proposes a total increase of 25 posts from regular resources (17 posts) and other resources (8 posts) in the 2010-2011 biennial support budget. This increase is the minimum to enable the absorptive capacity of UNIFEM to catch up with the rapid growth in programming demand and resources base. For 2008-2009, the 58 posts of UNIFEM were based on $157.0 million total projected contributions. However, the total actual and best estimate contributions for the same biennium were over $256.6 million, about two-thirds (63 per cent) over what was projected when estimating the staffing requirements for the previous biennium. Future growth in contributions is conservatively estimated to reach $298.0 million in 2010-2011 biennium. With the proposed increase of 14 posts in professional and 11 posts in general service categories, the total number of posts funded by the biennial support budget will increase to 83 in 2010-2011, representing 63 posts from regular and 20 posts from other resources (representing three-quarters and one-quarter respectively). As described above, four professional and two general service posts are proposed for reclassification to meet the needed adjustments in organizational and business processes responding to rapid growth in programming and resource base, ensuring oversight, internal controls and risk management responsibilities of UNIFEM.

Table 3. Proposed budget estimates by function and estimated income to the budget*
(in thousands of dollars)

	A. Biennial support budget	2008-2009 Total costs	Changes Amount	Changes Percentage	2010-2011 Estimates
1	Executive direction and leadership	1,224	46	4%	1,270
2	Representation and advancement of the core mandate	1,308	564	43%	1,872
3	Corporate policy and strategy development, planning and guidance	1,460	986	68%	2,446
4	Programme guidance, management and oversight	4,430	2,026	46%	6,456
5	Procurement and supply management	545	418	77%	963
6	Emergency management	609	242	40%	851
7	External relations and partnership	741	128	17%	869
8	Internal/external communication: media and public relations	1,747	297	17%	2,044
9	Resource mobilization and fundraising	3,164	605	19%	3,769
10	Financial management	1,864	854	46%	2,718
11	Information and communications technology management	1,101	860	78%	1,961
12	General administrative management	611	470	77%	1,081
13	Human resources management	1,382	410	30%	1,792
14	Audit and investigation	523	474	91%	997
15	Corporate evaluation	1,029	517	50%	1,546
16	Staff security	120	35	29%	155
17	Support to the United Nations system on gender equality issues	5,359	3,718	69%	9,077
Total gross resources		27,217	12,650	46%	39,867
B. Estimated income to the biennial support budget**		(4,173)	(2,977)	59%	(7,150)
Total net resources		23,044	9,673	30%	32,717

United Nations-mandated measures

57. UNIFEM subscribes fully to United Nations mandated-security measures and introduction of IPSAS. Consistent with the UNDP approach, costs associated with these measures are reported separately outside the biennial support budget.

* The figures by function in table 3, above, are based on estimated time allocation made by UNIFEM organizational units for each function, and will be refined further as more experience on results-based budgeting is gained and the cost classification methodology and systems are further developed and harmonized. In order to facilitate comparison between the two budget periods, the 2008-2009 figures have been restated consistent with the latest approach cost allocation by functions, discussed above.

** This represents income from cost recovery on non-core projects and programmes that UNIFEM executes on behalf of donors and the United Nations system.

International public sector accounting standards preparations and enterprise resource planning improvements

58. UNIFEM is a participant in the Atlas enterprise resource planning project, led by UNDP and other partner organizations, and is also partnering in the preparations for the introduction of IPSAS. UNIFEM engagement in these initiatives is part of a strategy to strengthen partnership and coordination with other United Nations organizations to benefit from their expertise and capacities, and maximize use of resources.

Table 4. Regular resources posts by location

	2008-2009 approved posts						Increases/decreases						2010-2011 proposed posts						
	USG/ ASG	D2	D1	Other IP	All other	**Total**	USG/ ASG	D2	D1	Other IP	All other	**Total**	USG/ ASG	D2	D1	Other IP	All other	**Total**	**% of total**
Field: regional offices	0	0	3	0	0	3	0	0	0	3	0	3	0	0	3	3	0	6	9.5%
Head-quarters	0	1	3	22	17	43	0	0	0	6	8	14	0	1	3	28	25	57	90.5%
Total	0	1	6	22	17	46	0	0	0	9	8	17	0	1	6	31	25	63	100

Table 4(a). Regular and other resources posts by location

	2008-2009 approved posts						Increases/decreases						2010-2011 proposed posts						
	USG/ ASG	D2	D1	Other IP	All other	**Total**	USG/ ASG	D2	D1	Other IP	All other	**Total**	USG/ ASG	D2	D1	Other IP	All other	**Total**	**% of total**
Field: regional offices	0	0	3	0	0	3	0	0	0	3	0	3	0	0	3	3	0	6	7.2%
Head-quarters	0	1	3	29	22	55	0	0	0	11	11	22	0	1	3	40	33	77	92.8%
Total	0	1	6	29	22	58	0	0	0	14	11	25	0	1	6	43	33	83	100

IP = international professional
'All other' includes support staff

59. The costs of improvement and development of Atlas, and other information technology systems attributed to UNIFEM, is estimated at $0.1 million. UNIFEM, using the UNDP phased approach, will start full implementation of IPSAS by end of 2012 at which time the full cost of IPSAS adoption (preparation and implementation) will be known. An additional estimated $0.1 million over two years is required to cover preparatory costs. The total amount of $0.2 million for the above improvements are reported separately outside the biennial support budget because they are of a non-recurrent, investment nature and will be reimbursed to UNDP as part of the total cost of support services provided to UNIFEM.

60. In the 2010-2011 biennium, UNIFEM proposes the inclusion of one new post to coordinate and work with the IPSAS internal project team in the preparation phase to assist UNIFEM in moving financial statements towards IPSAS standards, reconciling donor reports and agreements to IPSAS financial information, carrying out preparatory activities to produce future capital budgets, developing adjusted Atlas asset management modules to adopt IPSAS asset management standards. An additional $0.4 million estimated budget is proposed for the post and associated operating cost to perform preparatory functions for IPSAS roll out and to ensure accounting data quality and reliability throughout UNIFEM.

Provision for United Nations-mandated security costs

61. UNIFEM participates in the United Nations system-wide security arrangements and works to comply with the approved United Nations minimum

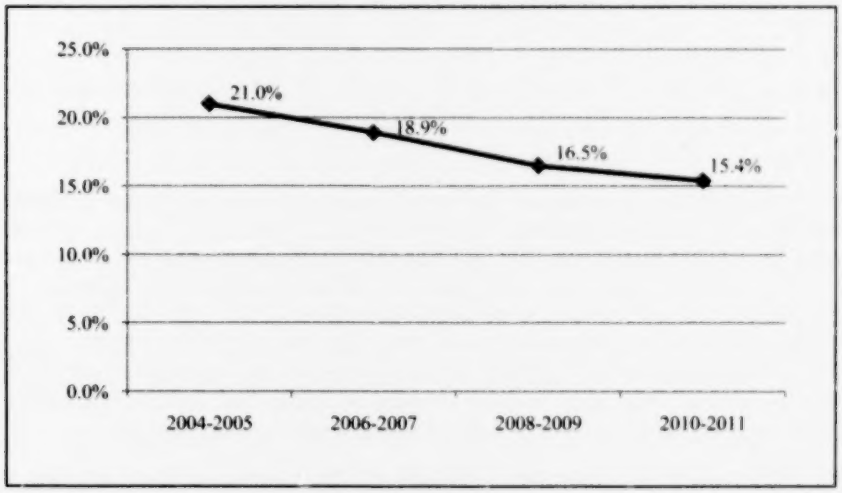
operations security standards and other standards set by the United Nations Department of Safety and Security (UNDSS). Female staff members and programme participants in crisis and post-crisis situations are subject to additional risks, requiring additional security costs. In order to optimize its limited resources, UNIFEM uses the infrastructure and services of UNDP as well as UNDSS.

62. Applying the approach of other United Nations funds and programmes, UNIFEM proposes to provide $1.2 million for United Nations-mandated security requirements during 2010-2011 in compliance with security standards. This will pay the UNIFEM share of United Nations field security coordination, minimum operations security standards compliance field assessments, and related levels of investments pertaining to onsite support, premises compliance, office relocation and security equipment. One post – a security specialist ($0.4 million) – is proposed under the United Nations-mandated security measures to improve security capacity within UNIFEM to support the internal needs of regional, subregional and country programme offices; to facilitate better coordination with UNDP and the United Nations on security services provided to UNIFEM; to keep abreast of emerging security measures and needs of UNIFEM subregional and country programmes given of the changing nature of the security environment.

B. Trend in efficiency gains

63. Figure 3 demonstrates how UNIFEM has consistently made 'efficiency gains' over the last three biennial support budgets.

Figure 3: Proportion of biennial support budget to total resources use



64. While modest increases to the biennial support budget have been made in absolute terms to achieve results outlined in the managing for results framework, significant decreases were also registered in percentage terms between the support budget and total resources use for programmes – from 21 per cent in 2004-2005 to projected 15.4 per cent in 2010-2011. The following initiatives have contributed to these efficiency gains:

(a) Delegation of authority and related decentralization of functions from headquarters to the subregional programme offices to ensure cost-effective authority and accountability are close to where the development activity happens;

(b) Commitment to benefit from the larger investments of UNDP in systems and operational capacity, and associated economies of scale, through outsourcing to

UNDP a number of functions, including financial, personnel, administrative, security, information technology, and legal services; and

(c) The use of Atlas, which made possible the availability and accessibility of real-time information to headquarters and subregional programmes, and facilitated rapid programme implementation, transaction processing and approval.

C. Classification of activities and costs

65. The 2010-2011 biennial support budget is presented in the results-based format, using the current methodology for classifying activities and costs related to programme, management, and United Nations-mandated measures. Following Executive Board decision 2009/22, endorsing the UNDP proposed revised approach in the report on the methodology and approach to the UNDP biennial support budget, 2010-2011 (DP/2009/30), UNIFEM plans to align its support budget preparation with this new approach taking into consideration the UNIFEM-specific mandate. Because the 2010-2011 biennial support budget is the first biennium introducing the new UNDP approach for support budget preparation, and as a transitional measure, UNIFEM opted to provide a separate attachment (annex 2) with the relevant tables of the support budget in a revised format, instead of presenting the entire document in the new format. This will allow for a comparison of the current and new approaches during the transitional period.

D. Description of biennial support budget activities and resources by function

66. The managing for results framework of the UNIFEM strategic plan highlights areas of internal strength. The 18 output-level results, grouped into four areas, and the key performance indicators provide the strategic context for the biennial support budget.

67. The 18 output level results are cross-referenced below in the description of biennial support budget functions, results, indicators, activities and resources, categorized according to the numbers below (for example, result 1.1, or result 1.2). In the context of the ongoing harmonization of results-based approaches, UNIFEM has adopted, as appropriate, 16 common results agreed upon between UNICEF, UNFPA and UNDP. One common result is included under each function (in functions 1 through 16) in the results framework and is easily identifiable with the addition of three asterisks (***).

68. The indicators associated with each framework result and common result are reflected as indicator '1.1.1', '1.2.1', and so forth, in the results framework. The key activities, intended to contribute to the achievement of the expected results, are summarized in the 'issues and narrative' section under each function. The units responsible for implementing and monitoring activities, as well as those responsible for coordinating their respective functions, are indicated in the 'accountability and funding levels' paragraphs. Table 1A also helps to provide a better understanding of the relationship between organizational units and their functions.

69. Building on the experience of the first year of annual reporting, the indicators, baselines and targets of the framework have been revised, replaced or updated. In 2008, UNIFEM worked in consultation with results-based management experts to refine the outputs and indicators in the strategic plan and these changes have been translated into the results framework for the 2010-2011 biennial support budget. The organization has made every attempt to strengthen the framework in order to more

efficiently and accurately capture results. UNIFEM has revised the framework in alignment with results-based management principles to create results that are specific, measurable, attainable, relevant and time-bound – or 'SMART'.

70. Progress made in achieving results outlined in the managing for results framework, using 2008-2009 biennial support budget inputs, were reported in detail to the Executive Board at its 2009 annual session in United Nations Development Fund for Women note by the Executive Director (DP/2009/21). Brief accounts of output level results achieved in 2008 – that also serve as baselines and the targets to be reached in 2010-2011 biennium – are highlighted by function in the expected key results framework. Baselines were updated using the 2008 output level results.

The UNIFEM management results framework

1. Policy advice and catalytic programming	
Result 1.1	Systems are in place to track how UNIFEM-supported advocacy strategies and technical expertise ad contribute to changes in policies and practices on gender equality and women's empowerment at nati regional and global levels.
Result 1.2	UNIFEM-specific experiences in capacity development are systematized into explicit, accessible sets approaches, including in relation to South-South exchange.
Result 1.3	Key stakeholders are able to easily access information on progress toward and the 'how to' of achiev gender equality in countries worldwide.
Result 1.4	Internal and partner capacity enhanced to undertake gender-responsive, results-based, rights-based evaluations that generate knowledge on gender equality and women's empowerment.
Result 1.5	UNIFEM makes available adequate documentation and evaluation to stimulate interest in up-scaling replicating catalytic initiatives on gender equality and women's human rights it spearheads or suppor
2. United Nations coordination and reform	
Result 2.1	UNIFEM will have an unambiguous role as a key driver of gender equality in the mechanisms and co of United Nations reform.
Result 2.2	Tools, policies and knowledge generated by UNIFEM and inter-organizational coordination mechani in which UNIFEM participates enable United Nations country teams to provide coherent, holistic sup to countries to advance gender equality.
Result 2.3	Strengthened partnerships with United Nations organizations.
Result 2.4	Joint programming and programmes with other United Nations organizations demonstrate how partnerships can enhance the effectiveness of support and advocacy strategies.
Result 2.5	UNIFEM is able to provide coordination support on behalf of the United Nations that increases commitment and total resources for gender equality.
3. Accountability, risk and oversight	
Result 3.1	Culture and capacity for achieving and reporting on results and high rates of delivery embedded in UNIFEM practices.
Result 3.2	Risk management strategy implemented mainstreamed in UNIFEM systems and values.
Result 3.3	Policy and monitoring capacities strengthened, including to support delegated authority and exercised oversight for accountability (e.g., audits).
4. Administrative, human and financial capacity:	
Result 4.1	UNIFEM structure and presence enable it to respond to demand for gender equality support at countr regional and global levels and in the context of United Nations reform.
Result 4.2	Atlas and other management, financial and human resources systems improve to support linking of re with finance flows.
Result 4.3	Adequate, competent staff consistently available to meet the demands of the programme.
Result 4.4	Improved stewardship of resources under UNIFEM management.
Result 4.5	UNIFEM resource base will enlarge and diversify to meet the demand for UNIFEM catalytic and technical support and strategic grant-making.

Function 1. Executive direction and leadership

71. *Definition and description.* This function enables UNIFEM senior management to define the executive direction of the organization, based on the longer-term vision of UNIFEM and its mandate, and to provide effective leadership to the entire organization, driving it towards the organizational results defined in the strategic plan in an accountable, transparent manner. It enables managers at all levels to lead their respective staff towards unit-specific results and to hold each other accountable for achieving those results within the overall executive direction of the organization. Many of the related activities that contribute to output level results in function 1 are also reflected under other functions, such as representation (function 2), corporate policy (function 3) and corporate evaluation (function 15).

72. *Issues and narrative.* The Executive Director, supported by the directorate, is responsible for leading the implementation of the strategic plan, which is grounded in the dual mandate of UNIFEM as articulated in General Assembly resolution 39/125 (1984). In 2008-2009, UNIFEM participated actively in high-level task forces to support requests of the General Assembly for information on strengthening the United Nations gender architecture, along with the Office of the Special Adviser on Gender Issues and Advancement of Women, Division for the Advancement of Women, INSTRAW and other organizations; participated actively to develop and implement the "UNiTE to end violence against women" campaign of the Secretary-General; and hosted the secretariat for United Nations Action to End Sexual Violence in conflict situations. In support of United Nations reform efforts, at the request of resident coordinators, UNIFEM participates in all of the 'One United Nations' pilots and as a leader of the UNDG task team on gender equality. UNIFEM has produced a set of performance criteria on gender equality for United Nations country teams that were endorsed and distributed by the chair of the UNDG to all resident coordinators. The Executive Director will continue to: represent UNIFEM and lead advocacy work for strong and coherent action on gender equality and women's rights in development; build partnerships; and ensure strategic engagement with key constituencies, including in the intergovernmental arena.

73. The Executive Director provides the guiding vision for UNIFEM; defines organizational direction, policies and priorities; provides leadership to build a sustainable organizational structure, improve organizational effectiveness and management; and strengthens management accountability in achieving development and management results defined in the strategic plan.

74. *Accountability and funding levels.* This function and related activities are championed by the directorate with the support of concerned units, including the thematic advisers. Funding levels for this function are $1.2 million in 2008-2009 and $1.3 million in 2010-2011.

Expected key results in function 1

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 2.1 UNIFEM has an unambiguous role as a key driver of gender equality in the mechanisms and context of United Nations reform ***Effective corporate leadership and direction based on the mission and mandate of UNIFEM	**2.1.1:** Guidance to resident coordinators, United Nations country teams and UNDG organizations, and UNIFEM staff clarifying UNIFEM roles	5 instances in which guidance issued to resident coordinators, United Nations country teams, UNDG organizations, and UNIFEM staff clarifying the role of UNIFEM	Issuance of timely and targeted guidance
Managing for results framework result 4.1 UNIFEM structure and presence enable it to respond to demands for gender equality support at country, regional and global levels and in the context of United Nations reform	**4.1.1:** 'Delivering as one' pilot countries that provide positive feedback on UNIFEM support to United Nations country team members capacity on gender equality	Positive feedback from all pilots on gender and UNIFEM technical support as reflected in the stocktaking synthesis report put together by Development Operations Coordination Office and from three pilot countries in particular in which UNIFEM is participating	At least 4 out of 8
	4.1.2: Conflict/post-conflict countries where UNIFEM is part of the United Nations system-wide response	20 countries in 2008	At least 50 per cent of such countries by the end of the strategic plan

Function 2. Representation and advancement of the core mandate

75. *Definition and description.* This function covers field and headquarters activities related to representing the organization in order to advance the core mandate, or major programme goals, of each organization.

76. *Issues and narrative.* The most recent General Assembly resolution A/C.3/62/L.17/Rev.1 (12 November 2007) on UNIFEM encourages UNIFEM, within its mandate: "to support strengthened and coordinated action on gender equality at the country level, including by designating Fund representatives, where the Fund has presence" to develop and implement programmes and enhance cooperation with resident coordinators. In 2008, UNIFEM continued to strengthen representational efforts at country, subregional, and headquarters levels. In this regard, 13 agreements to cooperate on gender equality and women's empowerment between UNIFEM, its partners, and resident coordinators were concluded, including in the Latin America and Caribbean region, where the agreement "Acuerdo de Bogota" was signed by all resident coordinators in the region to prioritize gender equality within United Nations country teams. In regard to developing guidance and policy advice, UNIFEM produced six thematic papers in 2008. The task of consolidating these and other information into corporate-wide policies and guidance in a systematic way is a priority for the next biennium. UNIFEM will build on the example of the independent evaluation of its programme on CEDAW implementation in South-East Asia that included useful information on South-South

exchange as a means to build capacity and has assisted in the development of a corporate capacity development strategy during 2009. UNIFEM plans to conduct global surveys to gather feedback on the quality and accessibility of UNIFEM products, tools and services in the next biennium to enhance organizational performance.

77. *Accountability and funding levels*. Led by the Directorate, activities under this function will be carried out by the geographic sections, subregional and country programme offices, the outreach and business development team, thematic advisers and the evaluation unit. Estimated funding levels for this function are $1.3 million in 2008-2009 and $1.9 million in 2010-2011.

Expected key results in function 2

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 1.2 UNIFEM-specific experiences in capacity development are systematized into explicit, accessible sets of approaches	**1.2.1:** Guides and policy paper on capacity development (with examples of cross-fertilization across regions) in different areas of UNIFEM expertise developed or updated per year	6 thematic guides and policy papers produced (2 HIV and AIDS, 1 violence against women, 2 governance, peace and security, 1 economic security and rights)	At least 3 corporate guidance documents or policy papers produced by 2009 and updated by 2011.[1]
***Effective and enhanced contribution to national development plans and priorities in the areas of gender equality and women's rights	**1.2.2:** Evaluations of UNIFEM support for South-South exchange conducted per year	1 regional evaluation	1 global and 1 regional evaluation
Managing for results framework result 1.3 Key stakeholders are able to easily access information on progress toward and the 'how to' of achieving gender equality in countries worldwide	**1.3.1:** Surveyed users that provide positive feedback on relevance and quality of knowledge products	3 thematic surveys undertaken: elimination of violence against women helpdesk; gender and AIDS web portal; 'iKNOW Politics' website	2 corporate partner surveys

[1] A corporate capacity development strategy and assessment tool is currently in development and will approved for use by the end of 2009.

Managing for results framework result 1.5 UNIFEM makes available adequate information/ documentation to stimulate interest in up scaling or replicating catalytic initiatives on gender equality and women's rights that it spearheads or supports	**1.5.1:** Catalytic and up scalable initiatives documented, evaluated and made accessible	7 initiatives made accessible: 6 government initiatives; 1 civil society initiative	30 initiatives of government effort 10 initiatives of civil society effort 15 initiatives of bilateral/ multilateral effort 5 initiatives of United Nations system effort during the strategic plan period
Managing for results framework result 2.3 Strengthened partnerships with United Nations coordination mechanisms	**2.3.1:** Agreements to cooperate on gender equality and women's empowerment between UNIFEM and other United Nations organizations and resident coordinators	13 agreements concluded with United Nations partners	At least 10 agreements by 2011
	2.3.2: Extent of follow-up to recommendations/decisions of legislative/governing bodies (consultative committee, Executive Board, General Assembly)	80 per cent of recommendations followed up in 2008	100 per cent by the end of the strategic plan

Function 3. Corporate policy and strategy development, planning and guidance

78. *Definition and description.* This function covers the planning of the goals, business lines and approaches of the organization. It includes activities that support strategic planning and guidance for headquarters and field staff, as well as systematic and regular guidance on substantive areas of engagement and new or emerging areas of work.

79. *Issues and narrative.* This function is a foundation for effective programming discussed in function 4. Recognizing the importance of this function to strengthen programming, the recently constituted 'institutional development team' is building the quality assurance systems for programming. Key elements of a corporate system have been put in place to strengthen internal capacity for planning and institutional development, including a computerized results tracking system. The system will be linked to Atlas, thereby strengthening the mechanisms for performance budgeting. A more robust set of tools to enhance the programme monitoring and reporting of UNIFEM is being prepared to track cumulative results over time, and will provide training on the same to build staff capacities.

80. *Accountability and funding levels.* Led by the directorate, this function and related key activities are carried out by the institutional development team, geographic sections, thematic advisers, and the evaluation unit. Estimated funding levels for this function are $1.5 million in 2008-2009 and $2.4 million in 2010-2011.

Expected key results in function 3

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 3.1 Culture and capacity for achieving and reporting on results and high rates of delivery embedded in UNIFEM practices ***Continuous enhancement of results-based management in UNIFEM work	**3.1.1:** Evidence of strengthened internal capacity for planning and institutional development	85 field staff trained in programming and operations	By the end of the strategic plan: all professional staff trained; all UNIFEM offices have in place professional staff with capacity in results-based management and strategic planning
	3.1.2: Reviewed national, regional and global programmes/projects that meet quality assurance standards	Quality assurance standards for reviewing subregional and thematic strategies issued; actual review of programmes and project will be carried out in 2009	80 per cent of reviewed programmes and projects meet quality assurance standards by the end of 2011
	3.1.3: Evidence of rigor and quality of programme appraisal committee process	Review of sample programme appraisal committee minutes will be carried out in 2009 and will form baseline for 2010	80 per cent of programme appraisal committee minutes meet quality standards by the end of the strategic plan.
	3.1.4: UNIFEM tracking and monitoring processes to track cumulative results over time in place	A prototype and initially configured computerized system to track results is completed	After final configuration and training the computerized system will be in place in 2009; Computerized tracking system will be used for generating annual reports from 2009 onwards

Function 4. Programme guidance, management and oversight

81. *Description and definition.* This function covers the development, approval and implementation of programmes at the country, regional and global levels. The activities undertaken within this function include: (a) technical programme guidance; (b) oversight of programmes – for example, of country programmes from regional offices; and (c) overall programme management of subregional and country operations to ensure programmes achieve results and corrective actions is taken when needed. This function does not cover operational management of the individual programmes. Those costs are an integral part of the programmes.

82. *Issues and narrative.* This represents a critical core function of UNIFEM in its partnerships with programme and donor countries, regional and international institutions, and, as described under function 17, with the United Nations development system. UNIFEM has developed quality assurance standards for reviewing regional, subregional and thematic strategies that were developed by UNIFEM teams to guide their input into the UNIFEM strategic plan. UNIFEM will undertake a further review of programme documents and the programme appraisal committee process to strengthen quality assurance and the rigour of review processes and will implement revised guidelines based upon the findings to enhance the delivery for results. Corporate guidance documents and policy papers on programming and technical advice covering advocacy strategies and gender equality and women's human rights will inform programme design.

83. *Accountability and funding levels.* Under this function, the geographic sections lead implementation of key activities in their respective regions. The directorate, institutional development team, thematic advisers, the outreach and business development team and the evaluation unit will ensure the implementation of key activities relevant to their respective units. Estimated funding levels for this function are $4.4 million in 2008-2009 and $6.5 million in 2010-2011.

Expected key results in function 4

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 1.1 Systems are in place to track how UNIFEM-supported advocacy strategies and technical expertise/advice contribute to changes in policies and practices on gender equality and women's empowerment at national, regional and global levels	**1.1.1:** Developed/updated guidance documents/policy papers on formulating, implementing and assessing advocacy strategies on gender equality and women's human rights issues that draw on lessons learned including from evaluations	3 thematic guidance documents/ policy papers	At least 2 corporate guidance documents or policy papers produced by 2009 and updated by 2011
	1.1.2: Developed/updated guidance documents/ policy papers on providing technical expertise/ policy advice on key gender equality and women's human rights issues that draw on lessons learned including from evaluations	8 thematic guidance documents/ policy papers	At least 2 corporate guidance documents or policy papers produced by 2009 and updated by 2011
Managing for results framework result 3.1 Culture and capacity for achieving and reporting on results and high rates of delivery embedded in UNIFEM practices ***Enhanced quality and effectiveness of UNIFEM supported programmes of co-operations	**3.1.1:** Evidence of strengthened internal capacity for planning and institutional development	85 field staff trained in programming and operations	By the end of the strategic plan: all professional and operations staff (headquarters and field) trained; and all UNIFEM offices (subregional, country programme and regional) have in place professional staff with capacity in results based management and strategic planning
	3.1.2: Reviewed national/regional/global programmes/projects that meet quality assurance standards	Review of sample programme appraisal committee minutes will be carried out in 2009 and will form baseline for 2010	80 per cent of reviewed programmes and projects meet quality assurance standards by the end of the strategic plan
	3.1.3: Evidence of rigour and quality of programme appraisal committee process	Review of sample programme appraisal committee minutes will be carried out in 2009 and will form baseline for 2010	80 per cent of programme appraisal committee minutes meet quality standards by the end of the strategic plan
	3.1.4 UNIFEM tracking and monitoring processes (including computerized systems) to track cumulative results over time in place	Prototype in place as of 2009	System will be in place in for annual reporting in 2009

Strategic plan management results	Indicators	Baselines	Targets
	3.1.5: System in place to monitor and address the level of disbursement and take appropriate action to avoid carry over	Atlas snapshot to be in place in 2009 to monitor disbursements	System implemented in 2010 and onward

Function 5. Procurement and supply management

84. *Definition and description.* This function covers the capacity of an organizational knowledge network on supply and procurement issues to ensure value for money, and of provision of central guidance and oversight in connection with the procurement of goods and services.

85. *Issues and narrative.* With the doubling of programme delivery by UNIFEM in 2008, the absorptive capacity for procurement and supply management needs to keep pace with growth. UNIFEM will continue to maximize benefits from the existing procurement capacity of other funds and programmes, but also recognizes the need for a minimum in-house technical capacity to meaningfully interact with its partners and suppliers. UNIFEM needs to strengthen reporting and tracking of quality performance and timeliness of procurement and supply management.

86. Ensuring efficient, transparent procurement of goods and services and contracting with partners in accordance with relevant rules and procedures is of the utmost importance. UNIFEM will continue to: strengthen efforts to reduce average turn over time for completing procurement requests; ensure support staff are certified in procurement processes; assist in setting up local procurement review bodies for subregional programmes; and strengthen procurement advisory services.

87. *Accountability and funding levels.* This function is carried out by the administrative unit guided by organizational services in the office of the deputy executive director for organizational and business development services. Estimated funding levels for this function are $0.5 million in 2008-2009 and $1.0 million in 2010-2011.

Expected key results in function 5

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 4.2 Atlas and other management, financial and human resources systems improved to support linking of results with finance flows ***Timely and effective	**4.2.3:** Average turn over time for completing procurement requests (from a sample of procurement requests)	Ranging from 2 weeks to 4 months depending on complexities	Steady reduction every year to reach 2 weeks from time of request to approval in Atlas by 2011
	4.2.4: Staff certified in procurement	One staff member in all offices with delegated authority certified in procurement	30 per cent increase every year

Strategic plan management results	Indicators	Baselines	Targets
procurement of programme services and goods, consistent with existing regulations	**4.2.5:** Evidence of local acquisition and management review committee being set up	All three subregional offices with delegated authority have set up local acquisition and management review committee	Set up in all subregional offices by 2011

Function 6. Emergency management

88. *Definition and description.* This function includes development, updating and dissemination of policies, strategies and guidelines for emergency preparedness and response, and the establishment and maintenance of the core capacity that permits the organization to prepare, respond to, and programmatically monitor emergencies and crisis situations.

89. *Issues and narrative.* The continuous use by UNIFEM of UNDP emergency management arrangements at headquarters and in programme countries maximizes resources use for both organizations. UNIFEM will continue to capitalize on UNDP emergency response infrastructure and capabilities to monitor emergencies and crisis situations. In 2008, UNIFEM contributed to the United Nations effort in 20 post-conflict/crisis countries. It will continue to expand its role to ensure a gender-equitable response and aims to extend its presence into at least 50 per cent of these countries.

90. *Accountability and funding levels.* This function is led by the office of the deputy executive director for programmes and is carried out by geographic sections, governance, peace and security thematic section, and subregional programme offices. Estimated funding levels for this function are $0.6 million in 2008-2009 and $0.9 million in 2010-2011.

Expected key results in function 6

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 4.1 UNIFEM structure and presence enable it to respond to demands for gender equality support at country, regional and global levels and in the context of United Nations reform ***UNIFEM responds to humanitarian and post-crisis situations in a timely manner consistent with its mandate	**4.1.2:** Conflict and post-conflict situations where UNIFEM is part of the United Nations system-wide response	20 countries in conflict and post conflict situations (this should be a percentage – but we don't have a number of post-conflict countries officially from United Nations)	At least 50 per cent of such countries by the end of the strategic plan

Function 7. External relations and partnerships

91. *Definition and description.* This function covers organizational support to and relations with the Executive Board and other oversight bodies. It also involves relations and the building of partnerships with civil society organizations, public and private sector organizations and others.

92. *Issues and narrative.* This function is closely linked to resource mobilization (function 9) and communication, media and public relations (function 8), discussed below. To support the advancement of gender equality and women's human rights, UNIFEM will continue to strengthen its relations with key constituents and development partners, including Member States, governing bodies, women's organizations and other key players. In 2008, UNIFEM was able to follow-up on 80 per cent of recommendations from its governing bodies, and plans to achieve 100 per cent follow up by 2011. It will continue to improve upon, and submit, results-oriented reports on UNIFEM programming to its governing bodies. The report on progress of the world's women, which is generating stronger interest in gender-responsive accountability, will continue to be distributed widely in response to demand and for partnership development. An important area for tracking UNIFEM effectiveness in regard to partner support for gender equality is through the amount of funds partners secure for advancing relevant commitments. UNIFEM plans to improve on its ability to quantify this amount, as well as to track it cumulatively.

93. *Accountability and funding levels.* Led by the directorate, the key activities under this function are carried out by the outreach and business development team, and the thematic advisers. Estimated funding levels for this function are $0.7 million in 2008-2009 and $0.9 million in 2010-2011.

Expected key results in function 7

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 2.4 UNIFEM is able to provide coordination support on behalf of the United Nations that increases commitment and total resources for gender equality	**2.4.2:** Annual amount of resources leveraged from United Nations partners in support of gender equality through coordination efforts	Baseline to be established in 2009	10 per cent increase every year
Managing for results framework result 2.3 Strengthened partnerships with United Nation coordination mechanisms[+]	**2.3.2:** Extent of follow-up to recommendations/ decisions of legislative/ governing bodies (consultative committee, Executive Board, General Assembly)	80 per cent of recommendations followed up in 2008	100 per cent follow-up by the end of the strategic plan

[+] Equivalent to a harmonized result common to United Nations funds and programmes: "Strengthen existing partnerships and build new partnerships with United Nations and other multilateral partners" See also function 17 on support to the United Nations development system in gender equality and women's empowerment.

Strategic plan management results	Indicators	Baselines	Targets
	2.3.1: Agreements to cooperate on gender equality and women's empowerment between UNIFEM and other United Nations organizations and resident coordinators	13 agreements concluded with United Nations partners	At least 10 agreements by 2011
Managing for results framework result 1.3 Key stakeholders are able to easily access information on progress toward and the 'how to' of achieving gender equality in countries worldwide	**1.3.1*:** Surveyed users that provide positive feedback on relevance and quality of knowledge products	3 thematic surveys undertaken: elimination of violence against women helpdesk; gender and AIDS web portal; 'iKNOW Politics' website	2 corporate partner surveys
	1.3.2: Changes in the demand for the report on progress of the world's women	16,520 copies of progress distributed by end of 2008	20 per cent increase in demand
	1.3.3: Regular production of the report on progress of the world's women	1 edition produced in 2008/09	Biannually, or more frequently

Function 8. Internal and external communication, media and public relations

94. *Definition and description.* This function covers the efforts of an organization to make its mandate and accomplishments known to partners and the global public in donor and programme countries. This platform function lays the basis for later programme activities, including advocacy for specific policies and programmes.

95. *Issues and narrative.* To advocate effectively for gender equality and women's empowerment, UNIFEM will continue to work with its partners and women's networks. Therefore, this function has a close link with partnership building (function 7), and representation (function 2) and related indicators and results. The strategic plan presents opportunities for external communications to further promote the brand and mandate through targeted communications, partnerships for advocacy, and resources mobilization. In 2008, UNIFEM tracked a continuing increase in the number of visitors to its website and thematic web portals, and will measure demand for the report on progress of the world's women throughout the period of the strategic plan. Further, UNIFEM supported the "UNiTE to end violence against women" campaign, delivering over five million signatures to the Secretary-General and working to fully integrate it as part of United Nations-wide efforts. In the next biennium, UNIFEM will:

(a) Enhance its outreach and media relations, and internal communications;

(b) Strengthen high-quality print, broadcast and electronic materials, as well as web and electronic database content management to allow partners and the public access to information on the 'how to' of achieving gender equality and encourage up-scaling of promising practices; and

(c) Consolidate learning into corporate guidance documents or policy papers; and enhance capacity to ensure regular production of Progress of the World's Women.

UNIFEM is also enhancing internal and external communications through a knowledge management initiative to improve organizational learning.

96. *Accountability and funding levels.* This function and related activities are largely carried out by the outreach and business development team, with input from thematic advisers, institutional development team and the deputy executive director for organizational and business development services. Estimated funding levels for this function are $1.7 million in 2008-2009 and $2.0 million in 2010-2011.

Expected key results in function 8

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 1.1 Systems are in place to track how UNIFEM-supported advocacy strategies and technical expertise/advice contribute to changes in policies and practices on gender equality and women's empowerment at national, regional and global levels (that is, attribution)	**1.1.1:** Developed/ updated guidance documents/policy papers on formulating, implementing and assessing advocacy strategies on gender equality and women's human rights issues that draw on lessons learned including from evaluations	3 thematic guidance documents/ policy papers	At least 2 corporate guidance documents or policy papers produced by 2009 and updated by 2011.
Managing for results framework result 1.3 Key stakeholders are able to easily access information on progress toward and the 'how to' of achieving gender equality in countries worldwide	**1.3.1**: Surveyed users that provide positive feedback on relevance and quality of knowledge products	3 thematic surveys undertaken: elimination of violence against women helpdesk; gender and AIDS web portal; 'iKNOW Politics' website	2 corporate partner surveys
	1.3.4: Unique visitors in UNIFEM-hosted portals	UNIFEM website: over 37 million hits; Gender responsive budgeting website: over 63,000 hits; HIV and AIDS portal: approximately 149,000 hits; Women, war and peace portal: 200,000 hits; 'iKNOW politics': over 1.3 million hits	30 per cent increase, per year
***Enhance internal communication	***Percentage of the global staff survey respondents in UNIFEM who rated 'favourable' the overall "internal communication" dimension.	76 per cent in Global Staff Survey 2007.	78 per cent by end of 2011

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 1.5 UNIFEM makes available adequate information/ documentation to stimulate interest in up scaling or replicating catalytic initiatives on gender equality and women's rights that it spearheads or supports	**1.5.1:** Catalytic and up-scalable initiatives documented, evaluated and made accessible	7 initiatives made accessible: 6 government initiatives; 1 civil society initiative	30 initiatives of government effort 10 initiatives of civil society effort 15 initiatives of bilateral/multilateral effort 5 initiatives of United Nations system effort during the strategic plan period

Function 9. Resource mobilization and fundraising

97. *Definition and description.* This function covers the efforts of the organization to attract and leverage resources from donor and programme governments and non-governmental organizations, and through partnerships with other public and private organizations.

98. *Issues and narrative.* This function will be guided by the UNIFEM resource mobilization framework 2008-2011: meeting the implementation challenge (DP/2008/11) and based on the goals and commitments outlined in the strategic plan. Through targeted outreach to traditional and new donors, funding in 2008 nearly doubled over 2007. UNIFEM will continue support implementation of its resources mobilization framework through sustained dialogue with Member States, national committees and goodwill ambassadors. In addition to pursuing increased contributions, UNIFEM will ensure quality control, timeliness and delivery of donor reports and will maintain a donor database.

99. *Accountability and funding levels.* This function and the related activities are led by the Directorate, and coordinated by the Outreach and Business Development Team, with portions implemented by Geographic Sections, Thematic Advisors, and the Organizational and Business Development Services. Estimated funding levels for this function are $3.2 million in 2008-2009 and $3.8 million in 2010-2011.

Expected key results in function 9

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 4.5 UNIFEM resource base will enlarge and diversify to meet the demand for UNIFEM catalytic and technical support and strategic grant making+	**4.5.1:** Total amount of available resources	Total $121 million: in regular resources ($51 million); other resources ($65 million) and trust funds ($5 million); excluding special trust funds of $83.3 million	Doubling of resources by 2011
	4.5.2: Member States that contribute to UNIFEM core resources	80 governments contributed in 2008	Reaches 100 members by 2011
	4.5.3: Resources generated through partnerships with and funds from non-traditional donors (e.g., individuals, private foundations, private institutions)	$4.6 million representing: 1 per cent regular resources; and 99 per cent other resources, contributed by non-traditional donors	Reaches 15 per cent of core funds by 2011

Function 10. Financial management

100. *Definition and description.* Establishing and maintaining systems of financial management and accountability; managing financial and other assets of the organization (funds management); supporting the allocation of organizational programme and operating resources to optimize use of expected and/or available funds based on UNIFEM priorities (planning and budget); and managing and reporting on financial transactions involving the use of organizational resources (such as accounting and payments).

101. *Issues and narrative.* The amount of regular resources delivered by UNIFEM in 2008 nearly doubled, while it continued tracking results and delegating authority and responsibility for programme delivery to subregional programme offices. In this context, UNIFEM will continue to: strengthen internal mechanisms for the timely allocation, distribution and optimized resources use, including through sustaining high programme expenditure from regular and other resources compared to available resources; ensure distribution of regular programmable resources among global, regional and country programmes is in line with the strategic plan and integrated resources framework; reduce the ratio of biennial support budget to total resources used; shorten the turnaround time for preparation and issuance of annual financial reports and statements; and ensure all donor financial and narrative reports are submitted by the scheduled date. UNIFEM will ensure that authority and responsibility for financial accountability and reporting are implemented at all levels; and will continue to be guided by the United Nations reform with respect to simplification, harmonization and cost effectiveness and efficiency at all levels of its operations.

+ Equivalent to a harmonized result common to United Nations funds and programmes: "Improved financial management procedures and systems".

102. *Accountability and funding levels*. The organizational services in the office of the deputy executive director for organizational and business development services oversees this function, and the finance section, the budget section and all sections and programme offices managing finance in programme countries. Estimated funding levels for this function are $1.9 million in 2008-2009 and $2.7 million in 2010-2011.

Expected key results in function 10

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 4.4 Improved stewardship of resources under UNIFEM management+	**4.4.1:** Programme expenditure from core and other resources versus available resources by the end of the fourth quarter	70 per cent overall delivery and expenditure increase in dollar amount increased by 53 per cent in 2008 over 2007 (About half of the non-core resources were received in the fourth quarter of the year and this impacted the programming and thus the delivery rate for the year)	Minimum 80 per cent delivery
	4.4.2: Conformity of distribution of core programmable resources among global, regional and country programmes with strategic plan integrated resources framework	All programmable resources distributed in 2008 in accordance with the percentage share approved by the consultative committee	Resource allocation follows consultative committee-approved distribution among regions and themes; resource allocation is aligned with objectives of the strategic plan
	4.4.3: Trends in changes of ratio of biennial support budget to total resources used	Biennial support budget-to-programme ratio down to 16.5 per cent in the 2008-2009 biennial from 18.9 per cent in the 2006-2007 biennial	Biennial support budget-to-programme ratio down to 15.4 per cent in the 2010-2011 biennial from 16.5 per cent in the 2008-2009 biennial
	4.4.4: Turnaround time annual financial reports and statement.	All annual financial reports and statements were issued on time and according to defined regulations and rules	Closure by end March of each fiscal year
	4.4.5: Donor financial and narrative reports that are submitted by the agreed upon date	88 per cent of reports were delivered on time in 2008	100 per cent of reports on time every year
	4.4.6: Monitoring and utilization of biennial support budget using results- based budgeting	Results-based report on biennial support budget will be furnished in 2009	Resource allocation is aligned with and tracked according to results in the strategic plan, 2008-2011

+ Equivalent to a harmonized result common to United Nations funds and programmes: "Improved financial management procedures and systems"

Function 11. Information and communications technology management

103. *Definition and description.* This function covers the development and management of modern information technology to serve the needs of the organization worldwide. The major objective within this function is to ensure that technology investments bring business functions and processes into line with best practices, principally through the implementation of the enterprise resource planning system of the organization not only for finance, budgeting, human resources and procurement but also for 'e-documentation' and archiving, knowledge management, intranet, extranet and Internet platforms, 'e-recruitment' and other information technology services.

104. *Issues and narrative.* UNIFEM strengthened its financial systems in 2008 by upgrading to Atlas 9.0 and preparing to introduce IPSAS. Using the information technology infrastructure, connectivity and database of UNDP at headquarters and in programme countries where it has a presence, UNIFEM will continue improving and maximizing its support to programmes and operations effectively, including putting into place systems that link financial information with programme results in Atlas, continued rolling out of new Atlas modules, and preparation for IPSAS. Capitalizing on the information technology infrastructure and network of UNDP is central to the UNIFEM information technology strategy. It should be noted however, that while UNIFEM is fully capitalizing on UNDP information technology at headquarters and limited UNDP country office locations, UNIFEM information technology infrastructure in larger offices at other locations are maintained solely UNIFEM.

105. *Accountability and funding levels.* This function is overseen by organizational services in the office of the deputy executive director for organizational and business development services, and the key activities in this function are carried out by the information technology unit, finance section, budget section, human resource centre, and the outreach and business development team. Estimated funding levels for this function are $1.1 million in 2008-2009 and $2.0 million in 2010-2011[2]

Expected key results in function 11

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 4.2 Atlas and other management, financial and human resources systems improve to support linking of results to finance flows[3]	**4.2.1:** Atlas new modules in place and application of IPSAS	Upgraded Atlas 9.0 is in place in 2009	Atlas upgrade and IPSAS preparation in alignment with UNDP
	4.2.2: UNIFEM projects that link financial information with programme results	Subregional and thematic strategies in 2008 linked financial information with programme results in Atlas	Budgets and results linked in all current UNIFEM projects by 2011

[2] In 2010-2011 an additional amount of $0.6 million is proposed for IPSAS adoption and Atlas upgrading. This amount is reported outside the biennial support budget under United Nations-mandated activities in line with the practice of other United Nations funds and programmes.

[3] Equivalent to a harmonized result common to United Nations funds and programmes: "Information and communications technology platform effectively supports and serves programmatic and management needs"

Function 12. General administrative management

106. *Definition and description.* This covers the provision of workplaces and supporting supplies and services that permit staff at all locations to carry out the mission of the organization. Costs include rent and utilities relating to office facilities at headquarters and field offices; supplies and equipment needed for staff to carry out biennial support budget functions; and the cost of staff providing administrative services.

107. *Issues and narrative.* This function is closely linked to functions 5 (procurement), function 10 (financial management) and function 13 (human resources management) and some results and indicators related to general administration management are reported under these functions (therefore, it was not deemed necessary to repeat here). Improved reporting and tracking of performance in administrative services is critical for maximizing efficiency gains. UNIFEM will continue to strengthen its administrative and help desk advisory and support unit to ensure effective programme delivery.

108. *Accountability and funding levels.* The organizational services in the office of the deputy executive director for organizational and business development services oversees this function, and the administrative unit, the finance section and the budget section undertake their respective activities under this function. Estimated funding levels for this function are $0.6 million in 2008-2009 and $1.1 million in 2010-2011.

Expected key results in function 12

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 4.2 Atlas and other management, financial and human resources systems improve to support linking of results with finance flows *** Improved administrative management procedures and system	**4.2.6****: Evidence of functional headquarters administrative, procurement and help desk advisory and support unit	Help desk under development in 2009	Support unit in place by 2010

Function 13. Human resources management

109. *Definition and description.* Recruiting qualified staff internally and externally to fill vacant jobs; deploying and rotating staff to support achievement of organizational programmes and objectives; training staff to assure that the skills and competencies required for organizational functions are available; establishing and managing a system of performance review and evaluation that rewards personal and organizational performance and provides remediation for less-than-satisfactory performance; and providing adequate counselling for staff with respect to such issues as career development and grievances.

110. *Issues and narrative.* UNIFEM is putting systems in place to track the length of time that human resource actions require, with the aim of improving timeliness and quality. UNIFEM will continue to improve its human resources management through consistent application of competitive processes for staff recruitment; reduction in time required to identify, recruit and place staff; shorten the time that

established posts remain vacant; and support staff in completing their approved learning plans.

111. *Accountability and funding levels.* Guided by the office of the deputy executive director for organizational and business development services, the human resources centre, with relevant inputs from the budget section, carries out the key activities in this function. Estimated funding levels for this function are $1.4 million in 2008-2009 and $1.8 million in 2010-2011.

Expected key results in function 13

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 4.3 Adequate and competent staff are consistently available to meet the demands of the programme+	**4.3.1:** Consistent application of competitive processes for staff recruitment	100 per cent new 100, 200, 300 series appointments filled through competitive recruitment process	100 per cent application of competitive process to all recruitment throughout the strategic plan period
	4.3.2: Time required to identify, recruit and place staff	Average of 3 months	Maximum of 4 months by end of 2010
	4.3.3: Time that established posts remain vacant	Results will be tracked in 2009	No established vacant post for more than 6 months
	4.3.4: Staff that complete their approved learning plans	Results will be tracked in 2009	All staff by 2011

Function 14. Internal audit and investigations

112. *Definition and description.* This function captures the costs of planning, carrying out and following up on administrative and programme-related internal audits. The main audit activities comprise: (a) helping managers to assess how effectively their control system ensures that their business objectives are met; (b) making recommendations to improve the effective operation of control systems; and (c) providing reasonable assurance to senior management as to the achievement of internal control, accounting and risk management objectives.

113. *Issues and narrative.* In 2008, UNIFEM undertook audits of three subregional offices, linked to monitoring the process of delegated authority. Systematic monitoring of the implementation of audit recommendations is underway and is documented in the comprehensive audit recommendations database system. Using the services of UNDP Office for Audit and Investigation, UNIFEM will ensure internal audit of its subregional and country programme offices and headquarters operations are conducted according to mutually agreed audit schedules. One UNIFEM dedicated auditor in Office for Audit and Investigation is reimbursed by UNIFEM to carry out these audits. Its subregional programme offices co-located with UNDP offices in programme countries will continue to be audited by the United Nations Board of Auditors at the time an audit of a UNDP office is conducted. Ensuring sustained efficiency gains made through delegation of authority in operational areas to subregional programme offices, UNIFEM needs to further streamline and strengthen risk management and quality assurance, including

+ Equivalent to a harmonized result common to United Nations funds and programmes: "Attract, develop and retain talented, motivated and diversified staff"

necessary accountability measures. Progress of implementation of internal control framework will be assessed and updated; corporate risk management strategy will be developed and implemented; risk management will be included in staff orientation and training programmes, and subregional programme office audits will continue to be carried out to provide evidence of adequate monitoring in the context of delegated authority.

114. *Accountability and funding levels.* This function is overseen by the office of the deputy executive director for organizational and business development services, with input from the finance section, the budget section and the human resources centre. Estimated funding levels for this function are $0.5 million in 2008-2009 and $1.0 million in 2010-2011.

Expected key results in function 14

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 3.2 A risk management strategy is implemented and mainstreamed into the UNIFEM systems and values *** Risk environment assessed through relevant and high-quality audit reports	**3.2.1:** Risk management policy, guidelines, tools and instruments developed and rolled out	Internal control framework developed at headquarters level and 6 in subregional offices and 10 internal control frameworks under development in subregional offices; pre-audit assessment guidelines updated for systematic risk assessment at the field level; audit risk model: developed for subregional offices to guide internal audit; a checklist developed to assess and manage risks at the programme implementation level.	Internal control framework implementation progress assessed, and generic internal control framework updated corporately by 2010; corporate risk management strategy developed and implemented by 2010
	3.2.2: Risk management included in staff orientation and training programmes	Risk management not included in staff orientation and training programmes	Included by 2011 based on corporate risk management strategy

Function 15. Corporate evaluation

115. *Definition and description.* Evaluation is carried out by the operational programmes of the organization (decentralized evaluations) and by the central evaluation office. This function captures only corporate, central evaluation, since monitoring and evaluation is an integral part of operational programmes. Evaluation is guided by an evaluation policy and implemented in a participatory manner.

116. *Issues and narrative.* Evaluation is the cornerstone of UNIFEM capacity to support continuous improvement and substantiate effective strategies to achieve gender equality and women's empowerment (see function 1 and function 4). The strategic plan highlights this priority and emphasizes the need to strengthen UNIFEM evaluation capacity that is aligned with the United Nations Evaluation Group to assure quality standards and generate credible approaches for the implementation of commitments to gender equality. To this effect an evaluation strategy has been finalized, the evaluation policy is being formulated and gender-responsive evaluation training modules are designed and delivered in all the regions where UNIFEM works.

117. Cognizant that corporate evaluation is a critical capacity for supporting continuous improvement in effective strategies to achieve gender equality and

women's empowerment, a new evaluation unit was established in the 2008-2009 biennium reporting to the Executive Director who is responsible for providing the overall evaluation policy and overseeing the implementation of evaluation recommendation.

118. Building on this positive progress, UNIFEM will: increase the level of annual expenditures for UNIFEM evaluations as a proportion of programmable resources; ensure that internal evaluation policies, guidelines and methodologies are systematically applied and updated on a regular basis consistent with United Nations Evaluation Group principles; put in place systems for tracking management responses to evaluation and implementation of agreed upon evaluation recommendations; conduct high-quality evaluations on gender equality and women's empowerment; and ensure capacity improvements in gender responsive evaluation of UNIFEM staff, partners and of regional evaluation networks.

119. *Accountability and funding levels.* The key activities under this function are coordinated and carried out by the evaluation unit, with input from the office of the deputy executive director of programmes and the thematic advisers. Estimated funding levels for this function are $1.0 million in 2008-2009 and $1.5 million in 2010-2011.

Expected key results in function 15

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 1.4 Internal and partner capacity enhanced to undertake gender-responsive, results-and rights-based evaluations that generate knowledge on gender equality and women's empowerment+	**1.4.1:** Annual expenditures for UNIFEM evaluations	$2.6 million, about 3 per cent of programmable resources in 2008	7 per cent of programmable resources by 2011
	1.4.2: Evidence of internal evaluation policies, guidelines and methodologies being updated on a regular basis	1 guideline for the elimination of violence against women and 1 corporate evaluation done in 2008	Evaluation policy is implemented in 2010 Evaluation guidelines are systematically used in 80 per cent of UNIFEM evaluations by 2011
	1.4.3: Evidence of systems for management response to evaluation and tracking implementation of agreed upon evaluation recommendations being in place	4 systems for management response for governance, peace and security in place in 2008	Management response system active in 2010 80 per cent of UNIFEM management responses are tracked for implementation of agreed upon actions
	1.4.4: High-quality evaluations on gender equality and women's empowerment conducted by UNIFEM and by partners with UNIFEM support	7 out of 8 were rated high in terms of quality	3 evaluations (corporate and decentralized) per year comply with United Nations Evaluation Group and UNIFEM evaluation standards

+ Equivalent to a harmonized result common to United Nations funds and programmes: "Enhanced quality of evaluations through guidance and capacity development"

Function 16. Staff security

120. *Definition and description.* This function covers activities related to ensuring a safe, secure environment for staff and facilities so that programmes may be planned and implemented effectively. It includes establishing and maintaining policies and systems of security management and accountability, providing an enabling environment for safe programme delivery and contributing to staff safety and security at headquarters locations.

121. *Issues and narrative.* Using the infrastructure and services of UNDP as well as the United Nations, UNIFEM will continue to upgrade the safety of staff through compliance with United Nations minimum operating security standards and monitor staff working in crisis or emergency situations. UNIFEM will regularly monitor the extent of coverage of staff safety and security services by UNDP. Making stringent security arrangements in compliance with safety and security standards, especially in crisis and emergency situations, requires considerable increases in costs to ensure safety of UNIFEM staff. Security costs involve both direct costs and those budget provisions mandated by the United Nations. The former is reported as part of the biennial support budget under the 'reimbursable services to UNDP' category, while the latter is reflected under a separate section, 'United Nations mandated security costs'. Security costs linked to specific projects and programmes are considered part of programme direct costs applying the harmonized cost classification principles.

122. *Accountability and funding levels.* The human resources centre and organizational services will ensure implementation of the key activities in this function, with the overall guidance of the office of the deputy executive director for organizational and business development services. In addition to direct security costs, specific allowance for United Nations-mandated security costs alongside, but separate from, the biennial support budget need to be made under this function. Estimated funding levels for this function are $0.1 million in 2008-2009 and $0.2 million in 2010-2011.[3]

Expected key results in function 16

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 3.2 A risk management strategy is implemented and mainstreamed into UNIFEM systems and values *** Staff security ensured through minimum operating security standards compliance in all countries to which the agency has provided minimum operating security standards support	**3.2.3:** Evidence that UNIFEM regularly monitors the extent of coverage of staff safety and security services by UNDP	Security focal points in place in all subregional offices	Mandatory security training undertaken by all UNIFEM staff; monitoring system in place by 2009; specialized trainings tailored per region for 2010-2011

[3] In 2010-2011 an additional amount of $1.2 million is proposed under the General Assembly-mandated security measures. This amount is reported outside the biennial support budget under "United Nations mandated security costs" in line with the practice of other United Nations funds and programmes.

Function 17. Support to the United Nations system on gender equality issues

123. *Definition and description.* This function covers the unique requirements that UNIFEM has to carry out in response to its mandate as a catalyst across the United Nations system of development cooperation in support of gender equality and women's empowerment.

124. *Issues and narrative.* A priority in the strategic plan is to ensure that the organization can contribute fully to meeting demand from programme countries and avail itself of opportunities offered through United Nations reform. In 2008, UNIFEM was engaged in 72 joint programmes – 54 as a participating organization and 18 as the lead. At the request of resident coordinators, UNIFEM participates in all of the 'One United Nations' pilots and in 2008, in its role as chair of the UNDG task team on gender equality, UNIFEM collaborated with the resident coordinator in Viet Nam to convene gender equality experts from all of the pilots for a stocktaking exercise. UNIFEM took a leadership role in 32 gender-themed groups at the global, regional, and country levels; co-chaired an additional 19 groups; and was an active team member in another seven groups. UNIFEM promoted attention to gender equality in 10 CCA/UNDAFs. UNIFEM will continue to build upon these achievements in order to remain responsive to demand from the United Nations system for its expertise.

125. At headquarters, UNIFEM continues to provide leadership in the UNDG as convener of the UNDG working group on programming policy, which now has the responsibility for providing guidance on programming issues to United Nations country teams (especially in the context of system-wide coherence), and brought its gender equality expertise to the work of revising the guidelines for undertaking CCA/UNDAFs. UNIFEM has also continued to lead the UNDG task team on gender equality comprising 17 United Nations organizations.

126. With the strengthening of the UNIFEM presence in three United Nations regional centres during the 2008-2009 biennium, adequate coordination, quality, and technical assurance capacity will be further developed internally to support enhanced gender equality expertise. In the next biennium, UNIFEM plans to assess and make available lessons for comprehensive learning on gender equality by United Nations country teams, and to assess the effectiveness of selected global, regional and national joint programming arrangements.

127. *Accountability and funding levels.* The directorate, geographic sections, and the institutional development team lead the implementation of this function and related activities in their respective regions, with the technical inputs from the thematic advisers and the evaluation unit. Estimated funding levels for this function are $5.4 million in 2008-2009 and $9.1 million in 2010-2011.

Expected key results in function 17

Strategic plan management results	Indicators	Baselines	Targets
Managing for results framework result 2.1 UNIFEM has an unambiguous role as a key driver of gender equality in the mechanisms and context of United Nations reform	**2.1.1:** Guidance to resident coordinators, United Nations country teams, UNDG organizations, and UNIFEM staff clarifying UNIFEM roles	5 instances in which guidance issued to resident coordinators, United Nations country teams, UNDG organizations and UNIFEM staff clarifying UNIFEM role	Issuance of timely and targeted guidance

Managing for results framework result 2.2 Tools, policies and knowledge generated by UNIFEM and inter-agency coordination mechanisms that UNIFEM participates in enabling United Nations country teams to provide coherent, holistic support to countries to advance gender equality	**2.2.1:** Joint programmes providing United Nations country teams, holistic support to gender equality	72 joint programmes	10 per cent increase annually
	2.2.2: CCAs/UNDAFs that strongly reflect gender equality and women's human rights	Assessment is ongoing to determine which CCA/UNDAFs strongly incorporate gender equality and women's rights	10 per cent increase annually
	2.2.3: Assessments of performance of 'delivering as one' pilots on advancing gender equality	2 country-level assessments in 2008	At least 3 assessments by end of the strategic plan
	2.2.4: Lessons available for holistic learning on gender equality by United Nations country teams	Progress will be reported in 2009	Documentation available by 2011
Managing for results framework result 2.3 Strengthened partnerships with United Nations coordination mechanisms	**2.3.1:** Agreements to cooperate on gender equality and women's empowerment between UNIFEM and other United Nations organizations and resident coordinators	13 agreements concluded with United Nations partners	At least 10 agreements by 2011
	2.3.3: Midterm reviews assessing the effectiveness of selected global, regional and national joint programming arrangements with positive results	Progress will be reported in 2009	One review annually
Managing for results framework result 2.5 UNIFEM is able to provide coordination support on behalf of the United Nations that increases commitment and total resources for gender equality	**2.5.1:** United Nations or other gender coordination mechanisms led or co-led by UNIFEM	41 gender theme groups, and 15 and other theme groups such as HIV and AIDS, and governance	10 per cent increase annually
	2.5.2: Annual amount of resources leveraged from United Nations partners in support of gender equality through coordination efforts	Will establish baseline in 2009	10 per cent increase annually
Managing for results framework result 4.1 UNIFEM structure and presence enable it to respond to demands for gender equality support at country, regional and global levels and in the context of United Nations reform	**4.1.1:** 'Delivering as one' pilot countries that provide positive feedback on UNIFEM's support to United Nations country team capacity on gender equality	Positive feedback from all pilots on UNIFEM gender and technical support as reflected in the stocktaking synthesis report put together by Development Operations Coordination Office and from 3 pilot countries in particular in which UNIFEM is participating	At least 4 out of 8 by 2011/2012

Summary table 1. Percentage comparison in use of regular and additional resources for programmes*

	2008-2009						2010-2011					
1. Resources available	**Regular resources**	**% of total**	**Other resources**	**% of total**	**Total resources**	**% of total**	**Regular resources**	**% of total**	**Other resources**	**% of total**	**Total resources**	**% of total**
Opening balance a/, b/	24.3		60.9		85.2		23.8		55.7		79.5	
Income												
Contributions c/	93.0		64.0		157.0		130.0		168.0		298.0	
Other d/	2.5				2.5		2.5				2.5	
Total available	119.8		124.9		244.7		156.3		223.7		380.0	
2. Use of Resources												
A. Programmes	73.0	*76.0*	65.0	*93.9*	138.0	*83.54%*	105.0	*75.1*	111.0	*94.0*	216.0	*83.7*
B. Biennial support budget e/	**23.0**	*24.0*	**4.2**	*6.1*	**27.2**	*16.46%*	**32.7**	*23.4*	7.1	*6.0*	39.8	*15.4*
C. Atlas/IPSAS Development					-	-	0.6	*0.4*	-	-	0.6	*0.2*
D. United Nations-mandated security reserve							1.6	*1.1*	-	-	1.6	*0.7*
Total use of resources	**96.0**	*100%*	**69.2**	*100%*	**165.2**	*100%*	**139.9**	*100%*	**118.1**	*100%*	**258.0**	*100%*
Closing balance	**23.8**		**55.7**		**79.5**		**16.4**		**105.6**		**122.0**	

* Summary table 1, based on table 1—resource plan, provides further information on comparisons in percentage terms between regular and additional resources use for programmes and the biennial support budget.

a/ The amount of the operational reserve at the end of 2007 of $14.1 million is excluded from regular resources.

b/ Opening balances for 2008-2009 reflect actual ending resources as of December 2007 and excludes the operational reserve.

c/ This excludes total contributions of $83.3 million to special trust funds, namely Trust Fund to Eliminate Violence against Women ($18.3 million) and Gender Equality Fund ($65 million), which are reported separately in UNIFEM because of their special programming requirements.

d/ Includes interest and miscellaneous income.

e/ The prior period amounts relating to reimbursable support services have been adjusted to be consistent with the new biennial support budget/results-based budgeting format.

Summary table 2. Summary of senior posts, 2010-2011

	USG/ ASG	D-2	D-1
I. Approved regular resources senior posts 2008-2009	-		
Headquarters		1	3
United Nations regional centres			3
Total	-	**1**	**6**
A. Proposed post increases/(decreases)*	-	-	-
B. Proposed reclassifications increase/(decrease)*	-	-	-
C. Total net changes in senior posts (A + B)*	-	-	-
D. Proposed regular resources senior posts 2010-2011 (I + C)		**1**	**6**
II. Other resources senior posts 2008-2009*	-	**0**	**0**
III. Total proposed regular and other resources senior posts (II + D)	-	**1**	**6**

* No changes are proposed in senior posts in 2010-2011 biennium.

Summary table 3. Proposed budget estimates by expenditure category*
(in thousands of dollars)

Objects of expenditure	Approved appropriations, 2008 – 2009 **	Change in volume		Change in cost		2010 – 2011 Proposed budget estimates	
A. Regular resources	*Amount*	*Amount*	*%*	*Amount*	*%*	*Total amount*	*% change*
	(a)	(b)	(c)=(b)/(a)	(d)	(e)=(d)/(a)	(f)=(a)+(b)+(d)	(g)=(b+d)/(a)
Post	17,817	6,095	34.2%	1,280	7.2%	25,193	41.4%
Other staff costs	254	87	34.2%	12	4.8%	352	39.0%
Consultants	261	89	34.2%	13	4.8%	362	39.0%
Travel	222	76	34.2%	11	4.8%	309	39.0%
Operating expenditures (information technology)	303	364	120.0%	15	4.8%	682	124.8%
Furniture and equipment	195	67	34.2%	9	4.8%	272	39.0%
Reimbursement to UNDP	1,832	1,032	56.3%	88	4.8%	2,951	61.1%
Rent	2,160	332	15.4%	104	4.8%	2,596	20.2%
Total	23,044	8,142	35.3%	1,531	6.6%	32,717	42.0%
B. Other resources***							
Posts	4,173	2,677	64.2%	300	7.2%	7,150	71.3%
Grand total (A+B)	27,217	10,819	39.7%	1,831	6.7%	39,867	46.5%

*Summary table 3 provides information on UNIFEM estimated biennial support budget for 2010-2011 by major objects of expenditure and input categories to ensure greater transparency in the results-based budget submission, as recommended by the Advisory Committee on Administrative and Budgetary Questions (ACABQ) in its report of the ACABQ on the UNDP and UNIFEM estimates for the biennial support budgets, 2008-2009 (DP/2008/5)

** Source: UNIFEM biennial support budget estimates for 2008-2009 (DP/2008/4). Approved appropriations refer to regular resources only.

***This represents extrabudgetary income from cost recovery on other resources (non-core projects and programmes that UNIFEM executes on behalf of donors and the United Nations system).

Annex 1

Actions taken to implement the recommendations of the Advisory Committee on Administrative and Budgetary Questions

1. This annex refers to the report of the ACABQ on the UNDP and UNIFEM estimates for the biennial support budgets, 2008-2009 (DP/2008/5), and the recommendations pertaining specifically to UNIFEM.

2. UNIFEM management provided a response to the comments and recommendations of the ACABQ report in a letter dated 25 January 2008. The following provides an update on follow-up actions taken, as appropriate.

3. **Paragraphs 38 and 44: In paragraph 38, the ACABQ welcomed the improvement in channelling more funds to programmes, and in paragraph 44, the Committee recommended approval of the regular resources proposed for the UNIFEM biennial support budget for 2008-2009.**

4. With reference to its upcoming biennial support budget for 2010-2011, UNIFEM is proposing a slightly higher proportion of its resources to be channelled for programmes, 83.7 per cent in the 2010-2011 biennium compared to 83.5 per cent in the 2008-2009 biennium.

5. **Paragraph 36: The Advisory Committee noted that the comments made in paragraphs 6-9 (quoted below) on UNDP biennial support as regards to results-based presentation also apply to UNIFEM.**

6. **Paragraph 6: "The Committee notes the efforts to implement results-based budgeting in the submission of UNDP's budget estimates for the biennium 2008-2009. However, the Committee is of the opinion that there is room for further improvement, particularly as regards to distinct information on link with specific programmes of work or activities, which should allow assessing the cost effectiveness and degree of achievement of expected results. The Committee further reiterates its previous request that UNFPA, UNDP and UNICEF avail themselves of lessons learned by other United Nations entities that have already implemented results-based techniques."**

7. UNIFEM remains committed to further refine and improve the results-based budgeting methodology, in cooperation with UNFPA, UNDP and UNICEF in advancing this budgeting approach, and to learn from the practical experience and lessons of other United Nations entities. In the context of the ongoing harmonization of results-based approaches, UNIFEM has adopted in its biennial support budget for 2010-2011 the "16 common results" agreed to among sister organizations. Building on the experience of the first year of annual reporting and based on the recommendation of its results-based management experts/consultants, UNIFEM indicators, baselines and targets have been revised, replaced or new ones added. UNIFEM has developed a prototype for its results tracking system for the strategic plan that will be linked to Atlas. The system will be in place for 2009 annual reporting and will increase the ability of the organization to link programme results and expenditures.

8. **Paragraph 7: "In its report on the budget estimates for the biennium 2006-2007, the Advisory Committee had welcomed the submission of an organizational chart indicating the number of posts in each unit at Headquarters and in the field, as well as the changes proposed, in addition to the provision of information on action taken to reflect implementation of the recommendations made by the**

Advisory Committee. The organizational chart, however, was has been omitted in the Administrator's report (DP/2008/3). The Committee was provided with the information, which is attached as Annex I below. The Committee recommends that this information be included in future budget reports."

9. Pursuant to the recommendations of the Advisory Committee, UNIFEM included an organizational chart indicating the number of previous posts, proposed new posts and posts for reclassification and submitted it as part of the UNIFEM biennial support budget for 2008-2009, as well as part of its biennial support budget for 2010-2011 (DP/2010/7).

10. **Paragraph 8: "The Advisory Committee also emphasizes the importance of timely implementation of the recommendations of the Board of Auditors and recommends that such information be provided by UNDP, as well as UNIFEM, in the context of future budget presentations. In this connection, the Committee is aware that the Executive Board will consider a report on UNDP's implementation status, as well as key management measures undertaken in addressing the main recommendations raised by the Board of Auditors in its report (A/61/5/Add. 1) for the biennium ended 31 December 2005 (DP/2008/15) at its first regular session of 2008."**

11. In response to the request by the Advisory Committee for additional information on implementation of audit recommendations for the biennium ended 31 December 2005, the Fund provided oral and written information. It has also provided inputs to UNDP for incorporation in its response on Auditors' recommendations that have implications on UNIFEM. Further to the UNIFEM letter of 10 December 2007 providing information as requested, an update on follow-up action is summarized below:

(a) *Inter-fund balances (5A (A/61/5/Add.1, pages 31 and 32)*: The observation on the 2005 financial statement item of inter-fund balances with United Nations organizations was that there was a difference of $937,862 between the balances with UNIFEM and the United Nations Fund for International Partnerships (UNFIP). The amount refers to the expenditure reported to UNFIP by UNIFEM in February 2006, whereas UNFIP recorded the amount in their records for 2006 financial year. The difference was cleared in 2006.

(b) *Atlas wave 1 implementation (5A (A61/5 add.1, pages 44-45, para. 23 of the biennial support budget)*: UNIFEM continues to use Atlas and work closely with UNDP on the various areas of implementation. UNIFEM has also refined its own internal processes and control framework in the context of Atlas.

12. **Paragraph 9: "Furthermore, in order to ensure greater budgetary transparency, it is important to include in the support budget submission, information on major objects of expenditure under post and non-post costs. Within non-post costs, information should be provided on sub-headings (other staff costs, non-staff compensation, consultants and experts, travel of staff, contractual services, general operating expenses, hospitality, supplies and materials, furniture and equipment, grants and contributions) as is being done by the United Nations Secretariat. The Advisory Committee recommends that these changes to the format of budget submissions be considered by the Executive Boards of all funds and programmes."**

13. In response to the recommendation of the Advisory Committee, UNIFEM included summary table 3 showing the proposed budget estimates by expenditure category in its biennial support budget report for 2010-2011 (DP/2010/7).

Annex 2

Classification of activities and costs

Summary

14. The categorization and sub-categorization of activities and costs proposed under the revised resource plan, based on UNDP approach (DP/2009/30) do not affect the overall resources available for UNIFEM. The most important substantive shift is reclassifying some activities and costs associated with the six field-based international professional posts for regional programme directors under UNIFEM support to the United Nations system (function 17) to be part of the new category 'development activities'. This reclassification has increased the total budget estimate for development activities by $3.5 million, by reducing the same amount from the biennial support regular budget net total of $32.7 million, resulting in a new net total regular budget estimate of $29.2 million for 'management activities'. At the same time, this reclassified amount has increased the balance for the development activities from $216.0 million before the shift to $219.5 million after the shift. The total available resources, total use of resources, balance of available resources, balance carried forward of the proposed resources plan remain the same as reflected in the current resources plan.

15. The classification of activities and costs in this annex is preliminary. Further reviews of activities and costs and their attribution to development effectiveness, support to United Nations system, and management will be made and improved further based on the experience of UNIFEM, internal cost classification studies and the outcomes of the ongoing consultations on cost classification between United Nations funds and programmes. UNIFEM is committed to the United Nations harmonization process and will follow-up and report to the Executive Board on its efforts.

Background

16. This annex (to the UNIFEM biennial support budget 2010-2011) is presented to show how the new UNDP approach contained in methodology and approach to the UNDP biennial support budget, 2010-2011 (DP/2009/30) could be applied to the preparation of the UNIFEM biennial support budget. The UNDP report was presented to the Executive Board for guidance on 2 September 2009, and endorsed in decision 2009/22.

17. UNIFEM uses UNDP methodology for the preparation of the biennial support budget taking into account its specific organizational mandates and priorities. The major elements of the methodology and the guidance of the Board will inform how UNIFEM should proceed in preparing its future biennial support budget. This is in line with Executive Board decision 2008/2 on the UNIFEM biennial support budget, 2008-2009 (DP/2008/4), in which it requested the Executive Director, in close cooperation with other United Nations funds and programmes, to continue to harmonize and improve methodology of results-based budgeting and brief the Board on steps taken and progress achieved on budget related issues.

18. The information in this annex includes information on the relationship between functions and UNIFEM organizational units, explains how post and non-post costs are attributed to the organizational units, and how the costs of the organizational units are allocated by the budget functions. It also highlights the proposed classification of UNIFEM activities and costs into the three major

categories: 'development', 'management' and 'special purpose activities'; the budget categories in the current resources plan; proposed classification of activities under the new categories; proposed budget by functions before and after cost classification; and proposed resources plan after cost classification.

Relationship between functions and organizational units

19. UNIFEM uses the 16 harmonized functions and one organization-specific function. The scope of UNIFEM is smaller than UNDP and it has a limited number of organizational units, thus each of its units has to perform several functions in order to achieve the strategic plan results. The relationship between the 17 functions and UNIFEM organizational units for the two biennial support budget periods is reflected in table 1a.

Allocation of costs by organizational unit and function

20. Currently, UNIFEM uses a simplified and streamlined approach for allocating costs by functions:

(a) The cost of each post is classified by the organizational unit to which it belongs;

(b) The operating expenses (non-post costs) are distributed to each organizational unit in proportion to its share of the total post cost;

(c) The total cost of each organizational unit is distributed among the several functions in percentage terms based on the unit time dedicated to each function. This approach is similar to the methodology applied by UNDP for allocating costs of its headquarters units to functions, except that UNIFEM attributes the total cost of each unit to several functions based on the unit time allocation by function, instead of allocating the full cost of each unit to just one function in line with the UNDP methodology. The reason for this difference is because the scope of UNIFEM is much smaller and has a limited number of organizational units and each unit is performing several functions.

(d) Finally, reimbursement payments to UNDP are allocated to support to United Nations development system function and other appropriate functions which best represent the reimbursable services, such as audit and investigation.

21. The first column of table 4a provides proposed budget estimates, 2010-2011 by function. It should be noted that further reclassification of costs between management and development activities are based on 'whole post' approach where the functional job title of the post or its predominant area of work is applied.

Proposed classification of UNIFEM activities and associated costs between management, development and special purpose activities

22. The methodology and approach to the UNDP biennial support budget, 2010-2011 (DP/2009/30) classifies activities and costs into three broad classifications: development, management, and special purpose. Development activities and costs are classified into programmes, development effectiveness and United Nations development coordination. Development effectiveness is further subdivided into programme development and implementation, and programme policy advisory services. Special purpose includes United Nations-mandated activities, and capital investments. The definitions and descriptions of these classifications are provided in the UNDP report. The aim is to improve transparency by attributing development and management costs to their respective development, special purpose and management activities.

23. The effect of this new approach on UNIFEM resources plan is summarized in table 2a. The analysis and financial estimates that support this table are discussed in the rest of the report. The total available resources, total use of resources, and the balance of resources of the proposed resources plan remain the same as in the current resources plan. The categorization and sub-categorization of activities and costs in the proposed resource plan do not affect the overall resources available. The most important substantive shift is reclassifying six field-based international professional posts related to UNIFEM support to the United Nations system as part of development activities. This shift has increased the total estimated resources for development activities by $3.5 million, by shifting or reducing the same amount from the biennial support regular budget (or management activities) net total of $32.7 million, resulting in a new net total estimate of $29.2 million for management activities. At the same time, it has increased the balance for the development activities from $216.0 million before reclassification to $219.5 million after reclassification of the costs associated with six international professional posts for regional programme directors. The proposed total use of resources for 2010-2011 of $258.0 million remains the same.

Reclassification of activities

24. The resources use section of the current UNIFEM resources plan (refer to table 1 in the biennial support budget document) has four major budget categories: (a) programmes; (b) biennial support budget (supported by 16 harmonized functions and one UNIFEM-specific results-based budget function); (c) Atlas/IPSAS development; and (d) United Nations-mandated security measures. The proposed total use of resources for 2010-2011 is $258.0 million.

25. Based on the UNDP approach some relevant activities under the UNIFEM biennial support budget and related functions could be reclassified into (a) management; (b) development effectiveness; and (c) support to United Nations development system on gender equality. The third and fourth categories – Atlas/IPSAS and security measures – could be placed under 'special purpose activities'. The classification of UNIFEM programme activities remains the same, but they are placed under an overarching new 'development activities' category and 'programme activities' sub-category.

26. *Development effectiveness*: According to the UNDP methodology, 'development effectiveness' portion in function 4 (programme guidance) and function 6 (emergency management) could be classified under a new 'development effectiveness' subcategory. UNIFEM identified such posts in function 3 (corporate policy), function 4 and function 6 that could potentially qualify for reclassification under 'development activities' category, and 'development effectiveness' sub-category, but because the posts are based in headquarters, they are classified under 'management activities' instead, in line with UNDP methodology and approach.

27. *Support to United Nations system development activities*: UNIFEM has identified six field-based international professional posts for regional programme directors funded from the biennial support budget, function 17, which could be reclassified under the 'development activities' category and 'support to United Nations system development activities' subcategory. The regional programme directors are providing substantive support in thematic areas of UNIFEM expertise to the United Nations country teams, UNDAFs and other coordination mechanisms. They are also leading theme groups, developing and implementing joint programmes and 'delivering as one' initiatives, and gender equality advocacy

campaigns. In line with the UNDP approach, these activities can be considered for classification under support to United Nations system development activities.

28. *Management activities:* 44 international professional posts and 33 general service posts based at headquarters performing functions related to corporate leadership and management, representation, policy, programming, oversight, evaluation, finance, personnel, administration, information technology in the 16 harmonized functions are classified under 'management activities'. Non-post costs in function 17 related to reimbursement payments to UNDP are classified under 'management activities' because they generally cover costs at headquarters.

29. *Capital investment*: According to UNDP approach, upgrading Atlas modules and other improvements of systems depending on their useful life could be classified under 'capital investment'. UNIFEM has one such cost for improvement and development of Atlas module (shared cost with enterprise resource planning partners) that could be considered under 'special activities' category, and 'capital investments' sub-category. According to the UNDP 2010-2011 biennial support budget, this investment is expected to have a useful life of four years.

30. *General Assembly mandated activities:* In addition, UNIFEM like other funds and programmes need to comply with the General Assembly-mandated security measures and adoption of IPSAS. According to the UNDP approach, these activities could be classified under the 'special purpose activities' category, and 'General Assembly-mandated costs' subcategory.

31. Table 3a summarizes this potential classification of activities in schematic presentation of the UNIFEM current resources plan compared to the proposed revised resources plan.

Reclassification of costs

32. Applying the above reclassification of activities to the revised budget categories and based on the UNDP approach, table 4a summarizes the proposed budget functions – before and after – cost reclassifications.

33. Consistent with UNDP, only field-based, UNIFEM biennial support budget-funded posts can be considered for reclassification under development activities and United Nations development system activities. Headquarters-based UNIFEM posts even if they are performing similar functions cannot be classified as part of development effectiveness or United Nations development activities, in line with the UNDP approach. Reclassification of costs between management and development activities are based on a 'whole post' approach where the predominant area of work or functional job title of the post is applied.

34. Based on this approach, functions 1 through 16 for a total budget of $30.8 million are classified under 'management activities'. In this regard, it should be noted that the UNIFEM posts for staff performing programme development and implementation and programme policy advisory services in function 3, function 4 and function 6 could potentially be reclassified under 'development effectiveness'. The estimated amounts involved for further analysis were $2.0 million in function 3, $6.0 million in function 4, and $0.7 million in function 6 (total $8.7 million). However, because the posts are located in UNIFEM headquarters, it is proposed to leave the posts and associated non-post costs under 'management activities' in line with the UNDP approach.

35. Out of the $9.0 million budget in function 17, about $3.5 million is reclassified under 'development activities'. This amount relates to the six field-based

international posts (regional programme directors) providing support to the United Nations development system on gender equality. The remaining amount of $5.5 million ($9.0 million minus $3.5 million) in function 17 is left under 'management activities'. It should be noted however, the total amount of $5.5 million represents about $3.0 million for posts and non-post costs for staff performing support to United Nations development activities on gender equality. This amount could potentially be reclassified under 'support to United Nations system development activities', however because the posts are headquarters-based, they are instead left under 'management activities'. From the substantive side, these headquarters posts are performing similar functions to those located in the field, but they don't meet the criteria of the UNDP methodology that the posts should be field-based.

36. Similarly, approximately $2.5 million representing reimbursements by UNIFEM to UNDP which could potentially be classified under 'United Nations coordination operational activities' subcategory is instead classified under 'management activities' for most of the services are provided at headquarters level. Out of the $0.6 million for IPSAS and Atlas activities, UNIFEM has identified $0.1 million for improvement and development of Atlas module for reclassification under 'capital investments' subcategory. The total amount of $2.1 million ($2.2 million minus $0.1 million) for United Nations-mandated security measures and adoption of IPSAS is classified under 'special purpose activities' based on the UNDP methodology. Table 4a summarizes these reclassifications.

Conclusions and future direction

37. Based on this initial review, the six UNIFEM field-based international professional posts (regional programme directors) funded from the biennial support budget can be classified under 'development activities' and under the subcategory 'support to the United Nations development system in gender equality'. UNIFEM costs associated with United Nations-mandated security and adoption of IPSAS can be classified under 'General Assembly-mandated activities', while costs related to improvement and development of Atlas can also be classified under 'capital investment'. UNIFEM will continue to review classification of its development, management and special purpose activities and improve its approach and methodology accordingly.

38. In terms of financial implications, the net effect of the above reclassification would result in an increase in total development costs and a relative decrease in UNIFEM biennial support budget or management activities by approximately $3.5 million. Other than changes in categories and subcategories, there are no increases or decreases in other amount balances (see table 4a). The revised resource plan format (table 2a) appears to be more logically arranged and provides important additional concepts for classifying costs between development, management and special purpose activities thereby increasing transparency in cost classification.

39. The classification of activities and costs discussed in this brief are preliminary, and based on the financial information available at the time of writing. Further reviews of activities and costs and their attribution to 'development effectiveness', 'support to the United Nations system', and 'management' will be made. Attribution of costs to UNIFEM activities will be improved further based on its experience, internal cost classification reviews and the outcomes of the ongoing consultations on cost classification between UNDP, UNICEF and UNFPA. UNIFEM is committed to the United Nations harmonization process and will follow-up and report to the Executive Board on its efforts.

Table 1a: Relationship between functions and UNIFEM organizational units

Functions	**Biennial support budget 2008-2009** Units dedicating staff time to each function. **(Bold indicated lead functional sponsors)**	**Proposed biennial support budget 2010-2011** Units dedicating staff time to each function
1. Executive direction and leadership	**Directorate,** Deputy Executive Director Programmes, Deputy Executive Director Organizational Service*, Thematic sections	Same as 2008-2009 – Institutional Development Team classified as a unit separate from the Directorate
2. Representation and advancement of the core mandate	**Directorate, Deputy Executive Director Programmes,** Deputy Executive Director Organizational Service, Geographic sections, Thematic sections, Outreach and Business Development Team, Evaluation Unit	Same as 2008-2009 and Institutional Development Team
3. Corporate policy and strategy development, planning and guidance	**Directorate, Deputy Executive Director Programmes**, Deputy Executive Director Organizational Service, Geographic sections, Thematic sections, Evaluation Unit	Same as 2008-2009 and Institutional Development Team
4. Programme guidance, management and oversight	Directorate, Deputy Executive Director Programmes, Deputy Executive Director Organizational Service, **Geographic sections,** Thematic sections, Outreach and Business Development Team, Evaluation Unit	Same as 2008-2009, and Institutional Development Team – time allocated by Geographic sections, reduced by 5 per cent (shifted to function 15)
5. Procurement and supply management	Deputy Executive Director Organizational Service, Budget section, **Administration unit**	Same as 2008-2009
6. Emergency management	**Directorate,** Geographic sections, Thematic sections	Same as 2008-2009
7. External relations and partnerships	**Directorate,** Deputy Executive Director Organizational Service, Thematic sections, Outreach and Business Development Team	Same as 2008-2009 and Institutional Development Team
8. Internal and external communications	Thematic sections, **Outreach and Business Development Team,** Deputy Executive Director Organizational Service	Same as 2008-2009 and Institutional Development Team
9. Resource mobilization and fund raising	Directorate, Geographic sections, Thematic sections, Outreach and Business Development Team, Deputy Executive Director Organizational Service, Finance section	Same as 2008-2009
10. Financial management	Deputy Executive Director Organizational Service, Finance section, Budget section	Same as 2008-2009
11. Information and communications technology	Outreach and Business Development Team, Deputy Executive Director Organizational Service, Finance section, Budget section, Human Resources Centre, Information Technology Unit, Administration Unit	Same as 2008-2009
12. General administrative management	Deputy Executive Director Organizational Service, Finance section, Budget section, Human Resources Centre, Information Technology Unit, Administration Unit	Same as 2008-2009 – excluding non-post costs (now redistributed to each organizational unit in proportion its total post cost) – time allocated by Human Resources Centre up by 5 per cent (shifted from function 13)
13. Human resources management	Deputy Executive Director Organizational Service, Budget section, Human Resources Centre	Same as 2008-2009 – time allocated by Human Resources Centre reduced by 5 per cent (shifted to function 12)

* Refers to 'Organizational and business development services'.

14. Internal audit and investigations	Deputy Executive Director Organizational Service, Finance section, Budget section, Human Resources Centre, Administration Unit	Same as 2008-2009
15. Corporate evaluation	Directorate, Deputy Executive Director Programmes, Thematic sections, Evaluation Unit	Same as 2008-2009 - Includes time (5 per cent) allocated by Geographic sections (shifted from function 4)
16. Staff security	Deputy Executive Director Organizational Service, Human Resources Centre	Same as 2008-2009
17. Support to the United Nations system on gender equality issues (UNIFEM-specific)	Directorate, Geographic sections, Thematic sections, Deputy Executive Director Organizational Service, Evaluation Unit, Regional Programme Directors	Same as 2008-2009 and Institutional Development Team – 'Whole post' costs of six Regional Programme Directors reclassified under "development activities"

Table 2a: Proposed UNIFEM resources plan format for 2010-2011 after the proposed reclassifications based on UNDP's new approach
(in millions of dollars)

	Regular resources	**Other resources**	**Total resources**
1. Resources available			
Opening balance	23.8	55.7	79.5
Income			
Contributions	130.0	168.0	298.0
Other	2.5		2.5
Total available	**156.3**	**223.7**	**380.0**
2. Use of resources			
A. Development activities			
A.1 Programmes	105.0	111.0	216.0
A.2 Support to United Nations development system	3.5	-	3.5
Sub-total development activities (A.1+A.2)	**108.5**	**111.0**	**219.5**
B. Management activities			
B.1 Harmonized management activities (functions 1-17*)	29.2	7.1	36.3
Sub-total management activities (B.1)	**29.2**	**7.1**	**36.3**
C. Special purpose activities			
C.1 General Assembly-mandated security measures	1.6	-	1.6
C.2 General Assembly-mandated IPSAS adoption	0.5	-	0.5
C.3 Capital investments – Atlas improvement	0.1		0.1
Sub-total special purpose activities (C.1+C.2)	**2.2**	**-**	**2.2**
Total use of resources (A+B+C)	**139.9**	**118.1**	**258.0**
Balance of resources (1-2)	**16.4**	**105.6**	**122.0**

* Harmonized management activities are functions 1-16, and there is one UNIFEM-specific, function 17, support to the United Nations system on gender equality issues.

Table 3a: Schematic presentation of the proposed reclassification of UNIFEM activities and costs from biennial support budget to 'management, development and special purpose activities' based on the UNDP methodology and approach

Current categories	Proposed classifications	Revised categories
		1. Development activities
a) Programme	- No change, but place UNIFEM programme under new 'Development activities' category	1.1 Programme
	- Classify development effectiveness portion in function 4 and function 6 to a new 'development effectiveness' sub-category. No field-based posts exist under these functions in UNIFEM, thus currently not applicable.	1.2 Development effectiveness
b) Biennial support budget under 17 results-based budget functions	- Classify relevant activities under UNIFEM- specific function 17, support to United Nations development activities, and place under new 'Development activities' category. UNIFEM has six field-based posts under this function.	1.3 Support to United Nations development activities on gender equality and women empowerment
		2. Management activities
	- Classify 16 budget functions related to management and administration activities under new 'management activities'. In addition a potion of UNIFEM-specific function 17 could be classified under management activities.	3.1 Sixteen harmonized results-based budget functions plus a portion of UNIFEM-specific function 17
		3. Special purpose activities
b and c) United Nations-mandated: IPSAS and security	- Classify capital investments under new 'special purpose activities' category. Upgrades of Atlas and other systems in UNIFEM with useful life of few years could be classified under 'Capital investments' sub-category	2.1 Capital investments (for improvement and development of Atlas module)
	- Classify General Assembly-mandated activities under new 'special purpose activities' category. UNIFEM has General Assembly-mandated costs for IPSAS adoption and security measures.	2.2 General Assembly-mandated activities (e.g., security, IPSAS)

Table 4a: Proposed UNIFEM regular and other resources biennial support budget estimates, 2010-2011, by function, and estimates for United Nations-mandated measures, before and after the proposed reclassification of activities and costs to 'management, development and special purpose activities' based on the UNDP approach

A. Biennial support budget using current approach	2010-11 (in thousands)	Proposed reclassification based on the UNDP new approach	Revised presentation after reclassification using the UNDP new approach (DP/2009/30)
			I. Management activities
1. Executive direction and leadership	1,270		1,270
2. Representation and advancement of the core mandate	1,872		1,872
3. Corporate policy and strategy development, planning and guidance	2,446		2,446
4. Programme guidance, management and oversight	6,456		6,456
5. Procurement and supply management	963		963
6. Emergency management	851		851
7. External relations and partnership	869		869
8. Internal/external communication: media and public relations	2,044		2,044
9. Resource mobilization and fundraising	3,769		3,769
10. Financial management	2,718		2,718
11. Information and communications technology management	1,961		1,961
12. General administrative management	1,081		1,081
13. Human resources management	1,792		1,792
14. Audit and investigation	997		997
15. Corporate evaluation	1,546		1,546
16. Staff security	155		155
Sub-total functions 1 to 16	**30,790**	**$30,790** reclassified under *'Management activities'*	30,790
17. Support to United Nations system on gender equality	9,077	**$3,490** reclassified under *'Development activities', support to United Nations system* (below), and **$5,587** under *'Management activities'*	5,587
Sub-total gross	**39,867**	**Sub-total 'Management'**	**36,377**
Income to biennial support budget	(7,150)	Income to 'Management'	(7,150)
Total net biennial support budget	**32,717**	**Total net 'Management'**	**29,227**
			II. Development activities
		+$3,490 from function 17 (above) reclassified under 'Development activities', support to the United Nations system development activities	3,490
		Sub-total 'Development activities'	**3,490**
			III. Special purpose activities
B. United Nations-mandated security measures	1,600	$1,600 reclassified *'General Assembly-mandated activities'*	1,600
C. Adoption of IPSAS and Atlas upgrade	600	$500 reclassified *'General Assembly-mandated activities'* $100 classified *'Capital investments'*	500 100
Sub-total	**2,200**	**$2,200 reclassified under 'Special purpose activities'**	**2,200**
Reconciliation total before reclassification	**34,917**	**0.00**	**34,917** **Reconciliation total after reclassification**

Annex 3

Methodology to determine budget estimates, volume, cost, and currency adjustments

40. UNIFEM uses a harmonized methodology with that of the UNDP support budget in determining its biennial support budget estimates regarding volume adjustments, various cost adjustments, currency adjustments, and inflation adjustment. The methodology can be referred to in the UNDP budget estimates for the biennium 2010-2011 (DP/2010/3).

Annex 4

Terminology

41. Terms used in the UNIFEM biennial support budget document on which common agreement has been reached and their corresponding definitions are given in the UNDP budget estimates for the biennium 2010-2011 (DP/2010/3).